

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

10:00 a.m., Thursday, March 23, 2017

Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission
Michael J. Cragun – Commissioner
Robert P. Pero – Commissioner
Rebecca L. Rockwell – Commissioner
Barry Conover – Executive Director

Commission Office:

Christa Johnson, Commission Executive Assistant

Note: A copy of related materials and an audio recording of the meeting can be found on the Tax Commission website: <http://tax.utah.gov/commission-office/meetings>.

I. Call to Order

Commission Chair Valentine called the meeting to order at 10:12 a.m.

II. Public Comment (individuals or groups wishing to address the Commissioners for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission)

Commission Chair Valentine asked if anyone wished to address the Tax Commissioners. There were no comments.

III. Consider Approving Open and Closed Commission Meeting minutes of Thursday, February 23, 2017

MOTION: Commissioner Pero moved to approve the Open and Closed Commission Meeting minutes of Thursday, February 23, 2017. The motion passed unanimously.

IV. Executive Director's Report

Mr. Conover reported that the Tax Commission has put glass around the reception desk, and have added steel plating underneath the reception desk and front counters.

V. Commissioners' Reports

Commissioner Cragun gave an update on his assignment to amend a rule on the management plan regarding how the Commission handles settlement offers for matters in the courts.

Commissioner Cragun suggested that Commission Chair Valentine modify liaison assignments with the Attorney General's office on how the Commissioners communicate on settlements agreements. When a settlement offer is proposed, it needs to be given to the full Commission and discussed in a closed Commission Meeting.

VI. Consider approving Application for Settlement or Deferral of Centrally Assessed Property Tax, Bronco Utah Operations, LLC

The Commissioners and parties discussed approving Application for Settlement or Deferral of Centrally Assessed Property Tax, Bronco Utah Operations, LLC.

The following testified before the Tax Commissioners:

Bruce Johnson, Counsel for Bronco
Commissioner Lynn Sitterud, Emery County Representative
Michelle Alig Lombardi, Assistant Attorney General
David Petty, Bronco Utah Operations, LLC
Monte Roberts, Property Tax Valuation Analyst Manager
Tyler McIntosh, Property Tax Valuation Analyst
Jennifer Hansen, Property Tax Assistant Division Director
Denny Lytle, Property Tax Division Director

Commissioner Rockwell suggested that the Commissioners take the matter under advisement and act accordingly.

VII. Adjourn to Closed Session

MOTION: Commissioner Cragun moved that the Commissioners meet in closed session to discuss pending or reasonably imminent litigation. The motion passed with Commission Chair Valentine, Commissioner Cragun, Commissioner Pero, and Commissioner Rockwell voting aye.

VIII. Return to Open Session

Commission Chair Valentine called the meeting back to order at 12:19 p.m.

IX. Consider approving stipulation and settlement agreement for Maxland, Inc. and Fortune Cuisine New Flavor v. Utah State Tax Commission, Utah Supreme Court, Case No. 20170175-SC [action item]

Ms. Alig Lombardi gave a brief summary of the settlement agreement.

MOTION: Commissioner Cragun moved to approve the stipulation and settlement agreement based upon doubt as to the collectability; the Commission accept the \$8,000 offer for Maxland, Inc. and Fortune Cuisine New Flavor v. Utah State Tax Commission, Utah Supreme Court, Case No. 20170175-SC. The motion passed unanimously.

Ms. Alig Lombardi clarified that the Commission gives the Attorney General Office authority to sign on behalf of the Commission.

The Commissioners gave their unanimous consent.

X. Adjourn

Commission Chair Valentine adjourned the meeting at 12:21 p.m.

Approved on: Tuesday, April 11, 2017

Attested: Christa Johnson

Executive Assistant, Utah State Tax Commission