

UTAH STATE TAX COMMISSION MEETING AGENDA

9:00 a.m., Thursday, November 13th, 2025
Via Zoom, 210 N 1950 W Salt Lake City, UT 84134

- I. Join Zoom Meeting Join Zoom Meeting
<https://utah.gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=83167893823>
Meeting ID: 743 719 3782
Passcode: 8fN54hj!

Dial in
+1 253 215 8782 or +1 346 248 7799
Meeting ID: 743 719 3782
Passcode: 07438057
- II. Call to Order
- III. 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)
- IV. Consider approving Commission Meeting Minutes of October 23, 2025 *[action item]*
- VIII. Consider amending Administrative Rule *[action item]*
 - 1. R861-1A-26: Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63G-4-204 through 63G-4-209.
 - 2. R861-1A-34: Private Letter Rulings Pursuant to Utah Code Ann. Section 59-1-210.
 - 3. R884-24P-19, Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702.
 - 4. R884-24P-33, 2025 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107
 - 5. R884-24P-53, 2025 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515
- IX. Consider County Board of Equalization requests for the extension of the time period for a county board of equalization to make a decision on an appeals *[action item]*

If you need an accommodation under the Americans with Disabilities Act, you may email taxada@utah.gov, or call 801-297-3811, or call our Telecommunication Device for the Deaf (TDD) at 801-297-2020.

Although the formal public comment period published in the Utah Bulletin has concluded for any proposed administrative rule actions included in this agenda, the Commission will accept comments on these items at the meeting. Full text of administrative rules proposals are available at www.tax.utah.gov/commission-office/rules.

As provided in Administrative Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207, Tax Commissioners may participate electronically in the meeting.

For questions regarding the agenda please contact Chantay Asper, Executive Assistant at (801) 297-3901 or by e-mail casper@utah.gov. Tax Commission Office hours are Monday – Friday 8:00 a.m. – 5:00 p.m.

- X. Consider form TC-466
- XI. Consider Publication Revisions
 - 1. Publication 19: Business Personal Property Audits
 - 2. Publication 20: Business Personal Property Taxes
 - 3. Publication 25: Sale and Use Tax General Information
 - 4. Publication 58: Utah Interest and Penalties
- XII. Commissioners' Reports
- XIII. Executive Director's Report
- XIV. Adjourn

Those who need special accommodations under the Americans with Disabilities Act may call (801) 297-3811. Please give at least three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

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As provided in Administrative Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207, Tax Commissioners may participate in the meeting via telephonic communications.

For questions regarding the agenda please contact Jennifer Franklin, Executive Assistant at (801) 297-3901 or by e-mail jenniferfranklin@utah.gov. Tax Commission Office hours are Monday – Friday 8:00 a.m. – 5:00 p.m.