

State Farmland Evaluation Advisory Committee

PENDING MEETING MINUTES

Thursday, September 16, 2021, 1:00 p.m.

Room 1000

Utah State Tax Commission Building
210 North 1950 West, Salt Lake City, Utah

Participating:

Commissioner Rebecca Rockwell, Chair, State Farmland Evaluation Advisory Committee; Commissioner, Utah State Tax Commission.

Professor Ryan Larsen, Professor of Applied Economics Department (APEC), Utah State University.

Mr. Kelly Pehrson, Deputy Commissioner, Utah Department of Agriculture, appointee of the Commissioner of the State Department of Agriculture and Food.

Mr. Rex Larsen, Larsen Farm Products, representative of the farming and ranching community, appointed by fellow committee members.

Mr. Gregory Garff, Assessor, Duchesne County; appointee of the state County Assessors' Association.

Mr. Sterling Brown, Vice President for Public Policy, Utah Farm Bureau Federation, ad hoc, non-voting member

Mr. Robert Lee, Researcher II: College of Agriculture and Applied Sciences, APEC
Utah State University

Dr. Dillon Feuz, Professor and Department Head of Applied Economics Department (APEC)
Utah State University

Tax Commission Staff Present:

Commissioner Michael Cragun, USTC

Mr. Denny Lytle, Director, Property Tax Division, USTC

Mr. Gerald Osborne, Tax Appraisal Manager, Property Tax Division, USTC

Ms. Chantay Asper, Executive Assistant, Office of the Commission, USTC

Mr. Joshua Nielsen, Assistant Director, Property Tax Division, USTC

Mr. Jason Gardner, Director of Legislative Affairs, USTC

Mr. Alex Urosevic, Economist, Office of the Commission, USTC

Note: A copy of related materials and an audio recording of the meeting can be obtained from the Office of the Commission at 801-297-3901.

I. Call to Order

Commissioner Rockwell called the meeting to order at 1:00 p.m.

- II.** Based upon the facts outlined in Governor Gary Herbert's Executive Order No. 2020-51, and as authorized by Utah Code 52-4-207, I, John L. Valentine, Utah State Tax Commission Chair, hereby determine that conducting electronic public meetings of the Utah State Tax Commission with an anchor location presents a substantial risk to the health and safety of those who may be present at an anchor location. Until this determination expires on September 24, 2020, notices and agendas for Utah State Tax Commission meetings shall include information on how a member of the public may listen to the meetings and make a comment. Meeting technology used by Utah State Tax Commission does not currently support public viewing.

III. Introduction of Committee Members

Those who were present introduced themselves at the meeting into the oral record.

IV. Open and Public Meetings Act training pursuant to Utah Code Annotated 52-4-104

A video PowerPoint presentation was given by Commissioner Michael Cragun on the Open and Public Meetings Act as required under Utah Code Annotated 52-4-104.

- V. Public Comment** (members of the public 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)

Commissioner Walters noted that no one from the public wished to address the Committee.

VI. Approval of the 2020 State Farmland Evaluation Advisory Committee minutes of Thursday, September 19, 2020.

MOTION: Kelly Pehrson moved to approve the 2020 State Farmland Evaluation Advisory Committee minutes of Thursday, September 19, 2020. The motion passed unanimously.

VII. Presentation of the 2021 draft Farmland Evaluation Report by Utah State University on the several classifications of land in agricultural use in the various areas of the state.

Prof. Ryan Larsen, Utah State University, presented the 2021 draft Farmland Evaluation Report by Utah State University on classifications of land in agricultural use in the state.

VIII. Recommendation to the Utah State Tax Commission for a range of values for land in the various areas of the state based upon productive capabilities of the land when devoted to agricultural uses per Utah Code Annotated 59-2-514.

MOTION: Rex Larsen moved to accept the recommended range of values in the Farmland Assessment Report of September 16, 2021 to the Utah State Tax Commission for 2021.

The Motion passed unanimously.

Commissioner Rockwell reviewed the final steps of the process. He stated the values would be incorporated by the Property Tax Division into a proposed Tax Commission Administrative Rule R884-24P-53 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act. On Wednesday, September 29, 2021 the Commission would vote to accept and publish the proposed values in the Utah State Bulletin for public comment. The proposed rule amendment would be available for public comment for 30 days from October 15, 2021 through November 14, 2021. The rule would likely be scheduled for final consideration at the public Commission meeting on December 9, 2021.

IX. Set next meeting time

Commissioner Rockwell stated that next meeting will likely be held on Thursday, September 15, 2022 at 10:00 a.m. at the Utah State Tax Commission.

X. Adjourn

Commission Rockwell adjourned the meeting at 1:32 p.m.

Approved on: _____

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission