



## State of Utah

SPENCER J. COX  
Governor

DEIDRE M. HENDERSON  
Lieutenant Governor

## Utah State Tax Commission

JOHN L. VALENTINE  
Commission Chair

MICHAEL J. CRAGUN  
Commissioner

REBECCA L. ROCKWELL  
Commissioner

SCOTT W. SMITH  
Executive Director

## State Farmland Evaluation Advisory Committee Tax Commission

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

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

- I. Join Google Meets  
Video call link: <https://meet.google.com/yig-deuu-jrk>  
Or dial: (US) +1 402-789-6150 PIN: 815 261 779#
- II. Call to Order

### **Participating:**

#### **Committee Members:**

1. Rebecca Rockwell, Chair, State Farmland Evaluation Advisory Committee; Commissioner, Utah State Tax Commission
2. Mr. Gregory Garff, Assessor, Duchesne County; appointee of the State County Assessors' Association
3. Dr. Dillon Feuz, Professor and Department Head of Applied Economics Department (APEC), Utah State University
4. Mr. Kelly Pehrson, Deputy Commissioner, Utah Department of Agriculture, appointee of the Commissioner of the State Department of Agriculture and Food
5. Mr. Rex Larsen, Larsen Farm Products, representative of the farming and ranching community, appointed by fellow committee members

#### **Other Participants:**

1. Mr. Garrick Hall, Vice President for Public Policy, Utah Farm Bureau Federation, ad hoc, non-voting member
2. Prof. Ryan Larsen, Professor of Applied Economics Department (APEC), Utah State University

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

**Tax Commission Staff Present:**

1. Mr. Denny Lytle, Director, Property Tax Division, USTC
2. Mr. Jason Gardner, Director of Legislative Affairs, USTC
3. Ms. Jennifer Hansen, Deputy Director, Property Tax Division, USTC
4. Mr. Gerald Osborne, Tax Appraisal Manager, Property Tax Division, USTC
5. Ms. Chantay Asper, Executive Assistant, Office of the Commission, USTC
6. Mr. Brady Kelsey, Tax Appraisal Specialist, Property Tax Division, USTC
7. Mr. Joshua Nielsen, Research Consultant, Property Tax Division, USTC
8. Mr. Alex Urosevic, Economist, Office of the Commission, USTC

- III. Introduction of Committee Members
- IV. Open and Public Meetings Act training pursuant to Utah Code Annotated § 52-4-104  
-Michael Cragun, Commissioner, USTC
- V. Public Comment (members of the public or a member representing a group may address the Committee for up to three minutes)
- VI. Approval of pending meeting minutes of September 19, 2020 (*Action Item*)
- VII. Presentation of the draft Farmland Evaluation Report by Utah State University on the several classifications of land in agricultural use in the various areas of 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 use in accordance with Utah Code Annotated § 59-2-514 (*Action Item*)
- IX. Other Items
- X. Discussion on next meeting time: Thursday, September 15, 2022 at 10:00 a.m. at the Utah State Tax Commission.
- XI. Adjourn