

State Farmland Evaluation Advisory Committee

**MEETING MINUTES**

Monday, October 7, 2013, 11:45 a.m.,

Room 1000

Utah State Tax Commission Building

210 North 1950 West, Salt Lake City, Utah

**Participating:**

D'Arcy Dixon Pignanelli, Chair, State Farmland Evaluation Advisory Committee;  
Commissioner, Utah State Tax Commission

Dr. Donald L. Snyder, Professor and Associate Director, Utah Agriculture Experiment Station (UAES), Applied Economics Department, Utah State University; appointee of the President of Utah State University

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

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

**Excused:**

Mr. Kyle Stephens, Deputy Commissioner, Utah Department of Agriculture; appointee of the Commissioner of the State Department of Agriculture and Food

**Tax Commission Staff Present:**

Mrs. Katie Lamb, Appeals Technician, Office of the Commission, UTC

**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 Dixon called the meeting to order at 11:53 a.m. and noted that Mr. Kyle Stephens was excused.

Commissioner Dixon noted it was an electronic meeting with members participating by phone. She was located at an anchor location at the Utah State Tax Commission Offices where the public could attend and hear all the members. She stated this was in compliance with the Open and Public Meetings Act and Tax Commission Rule R884-24B-72.

**II. Public Comment** (members of the public or a member representing a group may address the Committee for up to three minutes.)

Commissioner Dixon noted there is no one from the public in attendance at the meeting.

**III. Recommendation to the Utah State Tax Commission 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.**

Commissioner Dixon reminded the Committee that it had been agreed by its members at their October 2, 2013 to hold an electronic meeting on Monday, October 7, 2013, to review and discuss a REVISED DRAFT Farmland Evaluation Report (“Farmland Report”) from Utah State University and to take a vote on recommending the values in the report to the Tax Commission. This was because there were some inadvertent errors where a previous year's values were included in some of the appendices, particularly as it relates to Table 8 on page 16 of the Farmland Report, which are the values the Committee needs to vote to recommend to the Tax Commission.

Dr. Snyder who prepared the Farmland Report presented a revised report as of October 5, 2013 in replacement of the September 30, 2013 previously considered by the Committee. He reviewed the corrections he had made and the overall change to the collective values shown in Table 8 of the Farmland Report. He also stated there was one typo in the Executive Summary. In the first full paragraph the sentence that reads “The largest decrease in suggested land values was - \$4/acre” should instead read “-\$5/acre”.

Commissioner Dixon asked Dr. Snyder if in general the overall land values had gone down. Dr. Snyder stated yes. He explained the values are higher than what was shown in the first report because land values had increased in the prior year, but overall the recommend range of land values was lower than those recommended by the committee last year.

Commissioner Dixon asked if Committee members had questions, comments or input.

**MOTION:** Mr. Larsen moved to accept the Revised Farmland Assessment Report of October 5, 2013, with the noted corrections, and recommend the range of values in the report to the Utah State Tax Commission for 2014. The Motion passed unanimously.

Commissioner Dixon thanked each Committee member for participating in the telephonic conference and for their involvement with the Farmland Evaluation Advisory Committee.

**IV. Adjourn**

**MOTION:** Assessor Garff moved to adjourn. The motion passed unanimously.

Commissioner Dixon adjourned the meeting at 12:10 p.m.

**Approved on:** Tuesday, November 12, 2013

**Attested:** Christa Johnson  
Executive Assistant  
Utah State Tax Commission