

State Farmland Evaluation Advisory Committee

PENDING MEETING MINUTES

Thursday, September 15, 2022, 10:00 a.m.

Room 1025

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

Participating:

Commissioner Jennifer Fresques, 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. 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

Carter Williams, Reporter with KSL.com

Rodney Bennett, Utah Assessor Association

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

Mr. Brady Kelsey, Property Tax Division, 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. Join Google Meet: <https://meet.google.com/zxq-pwgh-obw>

Or dial: (US) +1 314-474-0111 PIN: 634 164 577#

II. Call to Order

Commissioner Fresques called the meeting to order at 10:00 a.m.

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

VI. Approval of the 2021 State Farmland Evaluation Advisory Committee minutes of Thursday, September 16, 2021.

MOTION: Kelly Pehrson moved to approve the 2021 State Farmland Evaluation Advisory Committee minutes of Thursday, September 16, 2021. The motion passed unanimously.

VII. Presentation of the 2022 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 2022 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 15, 2022 to the Utah State Tax Commission for 2022.

The Motion passed unanimously.

Commissioner Fresques reviewed the final steps of the process. She 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, 2022 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, 2022 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 Fresques 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 Fresques adjourned the meeting at 1:32 p.m.

Approved on: _____

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission

PENDING