

State Farmland Evaluation Advisory Committee

PENDING MEETING MINUTES

Thursday, September 14, 2023, 11:00 a.m.

Room 1025

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

Participating:

Committee Members:

1. Jennifer N. Fresques, Chair, State Farmland Evaluation Advisory Committee; Commissioner, Utah State Tax Commission
2. Mr. Rodney Bennett, Assessor, Box Elder 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. Rex Larsen, Larsen Farm Products, representative of the farming and ranching community, appointed by fellow committee members

Other Participants:

1. Prof. Ryan Larsen, Professor of Applied Economics Department (APEC), Utah State University
2. Mr. Robert Lee, Researcher II: College of Agriculture and Applied Sciences, APEC, Utah State University
3. Mr. Terry Camp, Vice President for Public Policy, Utah Farm Bureau Federation, ad hoc, non-voting member
4. Mr. Chris Stitt, Office of Legislative Research and General Counsel
5. Ms. Melissa Kelly, Salt Lake County Assessor Greenbelt specialist
6. Mrs. Amanda Pierson, Salt Lake County Assessor Greenbelt specialist

Tax Commission Staff Present:

1. Mr. Denny Lytle, Director, Property Tax Division, USTC
2. Ms. Chantay Asper, Executive Assistant, Office of the Commission, USTC
3. Mr. Joshua Nielsen, Assistant Director, Property Tax Division, USTC
4. Mr. John L. Valentine, Commission Chair, USTC
5. Mr. Michael J. Cragun, Commissioner, USTC

- I. Join Zoom Meeting

<https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09>

Meeting ID: 743 719 3782
Passcode: 8fN54hj!

Dial in: +1 253 205 0468 or +1 253 215 8782

Meeting ID: 743 719 3782
Passcode: 07438057

II. Call to Order

Commissioner Fresques called the meeting to order at 11:00am

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
-Michael J. Cragun, Commissioner, USTC

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 or a member representing a group may address the Committee for up to three minutes)

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

VI. Approval of pending meeting minutes of September 15, 2022 (*Action Item*)

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

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.

Prof. Ryan Larsen, Utah State University, presented the 2023 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 use in accordance with Utah Code Annotated § 59-2-514 (*Action Item*)

MOTION: Rex Larsen moved to accept the recommended range of values in the Farmland Assessment Report of September 14, 2023 to the Utah State Tax Commission for 2023.

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 Thursday, September 28, 2023 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, 2023 through November 14, 2023. The rule would likely be scheduled for final consideration at the public Commission meeting in December 2023.

IX. Other Items

X. Discussion on next meeting time: Thursday, September 12, 2024 at 11:00 a.m. at the Utah State Tax Commission.

XI. Adjourn

Commissioner Fresques adjourned the meeting at 11:24 a.m.

Approved on: _____

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission