

State Farmland Evaluation Advisory Committee

**PENDING MEETING MINUTES**

Thursday, August 29, 2024, 11:00 a.m.

Room 1025

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

**Participating:**

**Committee Members:**

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

**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

**Tax Commission Staff Present:**

1. Ms. Chantay Asper, Executive Assistant, Office of the Commission, USTC
2. Mr. Michael J. Cragun, Commissioner, USTC
3. Mr. Matt Dyreng, Tax Appraisal Specialist, USTC
4. Mrs. Jeanell Collings, Clerk, USTC
5. Mr. Alex Urosevic, Economist, USTC
6. Mr. Brady Kelsey, Tax Appraisal Specialist, USTC
7. Mr. Jared Rezendes, Research Consultant, USTC
8. Mr. Joshua Nielsen, Director, Property Tax Division, USTC
9. Mr. Gerald Osborne, Property Tax, USTC
10. Mrs. Jennifer Hasen, Director, Property Tax Division, USTC

11. Mr. Jason Gardner, Director of Policy, Planning, and Public Affairs, USTC

I. Join Zoom Meeting

[https://utah-](https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09)

[gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09](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 14, 2023 (*Action Item*)

**MOTION:** Rodney Bennett moved to approve the 2023 State Farmland Evaluation Advisory Committee minutes of Thursday, September 14, 2023. 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 2024 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:** Dillon Feuz moved to accept the recommended range of values in the Farmland Assessment Report of August 29, 2024 to the Utah State Tax Commission for 2024.

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 3<sup>rd</sup>, 2024 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 1, 2024 through November 1, 2024. The rule would likely be scheduled for final consideration at the public Commission meeting in December 2024.

- IX. Other Items

- X. Discussion on next meeting time: Thursday, August 28, 2025 at 11:00 a.m. at the Utah State Tax Commission.

- XI. Adjourn

Commissioner Fresques adjourned the meeting at 11:25 a.m.

**Approved on:** \_\_\_\_\_

**Attested:** Chantay Asper  
Executive Assistant  
Utah State Tax Commission