

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

10:00 a.m., Tuesday, September 6, 2011

Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah

Participating:

R. Bruce Johnson - Commission Chair
Marc B. Johnson - Commissioner
D'Arcy Dixon Pignanelli - Commissioner
Michael J. Cragun - Commissioner
Barry Conover - Executive Director

Executive Director's Office:

Lynn Solarczyk, Director of Legislation
Julie Alsop, Budget Director

Commission Staff Present:

Christa Johnson, Commission Executive Assistant
Charlie Roberts, Public Information Officer

Note: A list of others present, 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

Commission Chair B. Johnson called the meeting to order at 10:00 a.m. and noted that Commissioner M. Johnson is participating by telephone.

II. Home Depot USA INC. vs. USTC, Second District Court No. 070600648

MOTION: Commissioner Cragun moved that the Commissioners meet in closed session to discuss pending litigation. Commissioner M. Johnson voted aye Commissioner Dixon voted aye Commissioner Cragun voted aye and Commission Chair B. Johnson voted aye.

Commission Chair B. Johnson called the meeting back into open session at 10:28 am.

MOTION: Commissioner Cragun moved that the Commissioners reject the settlement offer received from the petitioners in *Home Depot USA Inc. v. Utah State Tax Commission*. The motion passed unanimously

III. 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)

Commission Chair B. Johnson noted that no one wished to address the Tax Commissioners

IV. Budget Requests

Mr. Conover presented the summary budget request for fiscal year 2013 and Mr. Conover, and Julie Alsop answered Commissioners' questions.

Commissioner Dixon stated she had submitted the budget request for a non law trained administrative law judge (ALJ). She said the number of locally assessed property tax appeals received by the Commission, which includes homeowners and businesses, increased 100 percent in the last three years making it almost 50% of the tax commission's appeal case load. A non-juris doctorate administrative law judge devoted to just locally assessed property tax appeals would help these cases be heard before the next year's county tax assessment is received by property owners. It would also allow the law trained administrative law judges to devote their time to other tax appeals which involve more elements of law. She stated the proposed position utilizes a job description already used in state government and the associated salary range.

Commissioner Dixon thanked Julie Alsop, Budget Director for her work on budget items.

Commissioner Cragun stated that he is opposed to asking for additional money for an Administrative Law Judge before exploring all other options.

MOTION: Commissioner Cragun moved to approve the budget request summary as presented with the exception of the budget increase request for a non-juris doctorate Administrative Law Judge. The motion passed unanimously.

MOTION: Commissioner Dixon moved to approve the budget increase request for a non-juris doctorate Administrative Law Judge.

Commissioner Marc Johnson disclosed that he may be interested in applying for the non-juris doctorate Administrative Law Judge position following the end of his current term of office.

The motion passed with Commission M. Johnson voting aye, Commissioner Dixon voting aye Commission Chair B. Johnson voting aye and Commissioner Cragun voting nay.

V. Executive Director's Report

Mr. Conover reported that today was the first day of the new 8 a.m. to 5 p.m., Monday through Friday business hours. He said he is proud of how the employees have adjusted to meet the public's needs.

Commission Chair B. Johnson thanked the employees for rearranging their schedules to accommodate the new schedule.

Mr. Conover reminded the Commissioners that the Annual Employee Recognition Breakfast is Thursday, September 8, 2011 at 8:00 a.m. on the loading dock. He mentioned that Lieutenant Governor Bell will attend the event.

VI. Adjourn

MOTION: Commissioner Dixon moved for adjournment. The motion passed unanimously. Commission Chair B. Johnson adjourned the meeting at 11:15 a.m.

Approved on: Thursday, September 15, 2011

Attested: Christa Johnson
Executive Assistant
Utah State Tax Commission