

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

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

Scott Smith, Deputy Executive Director  
Lynn Solarczyk, Director of Legislation  
Julie Alsop, Budget Director

**Commission Staff Present:**

Christa Johnson, Commission Executive Assistant

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 10:01 a.m.

- II. 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

- III. Consider Approving Open Meeting Minutes of August 25, 2011 and August 29, 2011, and Commission Meeting Open and Closed Meeting Minutes of September 6, 2011 Special Commission Meeting.**

Commissioner Dixon moved approval of the minutes. The motion passed unanimously.

**IV. Budget Requests**

Mr. Conover presented the final submission of the budget request for fiscal year 2013 to the Commissioners that will be submitted by September 16, 2011 to the Governor's Office of Planning and Budget.

Mr. Conover reported that GOPB Analyst Ryan Stark, who recently accepted another job, and Dr. Thomas Young who is with the Legislative Fiscal Analyst will no longer be working on Utah State Tax Commission issues.

Commission Chair B. Johnson recognized Dr. Thomas Young and expressed appreciation for his service related to the Utah State Tax Commission.

**MOTION:** Commissioner Cragun moved to approve the final submission of the budget request as presented. The motion passed unanimously.

## **V. 2012 Legislative Proposals**

Ms. Solarczyk gave brief summaries of two legislative proposals submitted by Commissioners. The first proposal seeks a statutory change permitting the Tax Commissioners to reduce MVED fines for reasonable cause.

Commission Chair B. Johnson commented that the authority would be exercised infrequently.

Commissioner Cragun said that since the Commission is an administrative body and not a judicial body that the Commission could not modify fines without statutory authority.

Kent Jorgensen, Director of Motor Vehicle Enforcement Division said he is concerned that the proposal will result in requests for reduction every time MVED imposes a fine.

**MOTION:** Commissioner Dixon moved to send the legislative proposal seeking statutory authority as presented to the Governor's Office. The motion passed with Commission Cragun voting aye, Commissioner Dixon voting aye, Commission Chair B. Johnson voting aye and Commissioner M. Johnson voting nay.

Ms. Solarczyk summarized the second legislative proposal submitted by Commissioner Dixon.. This proposal seeks a modification in the process for appealing decisions of a County Board of Equalization.

Commissioner Dixon stated she proposes the Commission seek legislation allowing property owners the alternative of filing appeals directly with the Office of the Commission. Although appeals filed with the Commission would not be required to be filed electronically, it is believed many property owners would use that option. In support of the proposal she suggested electronic filings could eventually reduce costs and reduce staff time spent handling paper for both the commission and the county auditor. She said that she has been working with Steve Rawlings, Davis County Clerk/Auditor and President of the County Clerks/Auditors Association and that Mr. Rawlings' only concern was that notifications are sent to the county auditor in a timely matter so the Board of Equalization items can be timely submitted to the Commission. There are many items and details still need to work out, but submitted it was worth continuing the dialog with the county clerk/auditors

**MOTION:** Commissioner Dixon moved to send the legislative proposal seeking statutory authority as presented to the Governor's Office. The motion passed with Commission Cragun voting aye, Commissioner Dixon voting aye Commission Chair B. Johnson voting aye and Commissioner M. Johnson voting nay.

## **VI. Executive Director's Report**

Mr. Conover reported that he would like to have a demonstration in October on the new GenTax application and Taxpayer Access Point (TAP) that will be released December 12, 2011.

## **VII. Commissioner Reports**

Commissioner Dixon reported that she had the opportunity to attend the Utah League of Cities and Towns annual convention, and that she received many compliments on the Property Tax Division's online certified tax rate system, which local officials are finding very helpful. She also reported that on Tuesday, September 13, 2011 the State Farmland Evaluation Advisory Committee Meeting was held. The Committee approved the appointment of Mr. Rex Larsen as the committee member who is actively engaged in farming. The Committee also completed the Open and Public Meetings Act training.

## **VIII. Adjourn**

**MOTION:** Commissioner Dixon moved for adjournment. The motion passed unanimously.

Commission Chair B. Johnson adjourned the meeting at 10:52 a.m.

**Approved on:** Thursday, October 13, 2011

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