

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

10:00 a.m., Tuesday, April 11, 2017

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

**Participating:**

John L. Valentine – Commission  
Michael J. Cragun – Commissioner  
Robert P. Pero – Commissioner  
Rebecca L. Rockwell – Commissioner  
Barry Conover – Executive Director

**Commission Office:**

Christa Johnson, Commission Executive Assistant

**Note:** A copy of related materials and an audio recording of the meeting can be found on the Tax Commission website: <http://tax.utah.gov/commission-office/meetings>.

**I. Call to Order**

Commission Chair Valentine called the meeting to order at 10:00 a.m.

**II. Public Comment (individuals or groups 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 Valentine asked if anyone wished to address the Tax Commissioners. There were no comments.

**III. Consider Approving Open and Closed Commission Meeting minutes of Thursday, March 23, 2017**

**MOTION:** Commissioner Pero moved to approve the Open and Closed Commission Meeting minutes of Thursday, March 23, 2017. The motion passed unanimously.

**IV. Approve submission of proposed rule amendments to Division of Administrative Rules for publication in Utah Register [action item]**

1. Rule R861-1A-16. Utah State Tax Commission Management Plan Pursuant to Utah Code Ann. Section 59- 1-207
2. Rule R884-24P-24. Form for Notice of Property Valuation and Tax Changes Pursuant to Utah Code Ann. Sections 59-2-918 through 59-2-924

The following proposed rule amendments are for the Commission to consider and submit for publication to the Division of Administrative Rules. The rules will be published in the Utah Bulletin on May 1, 2017 and the public comment period will end on May 31, 2017.

Rule R861-1A-16. Utah State Tax Commission Management Plan Pursuant to Utah Code Ann. Section 59- 1-207. The proposed amendment provides that the commission retains authority for litigation, and requires the executive director to advise the commission on matters under

litigation, and to inform the commission of settlement offers that have been received on matters under litigation.

**MOTION:** Commissioner Rockwell moved to submit the proposed rule amendment R861-1A-16. Utah State Tax Commission Management Plan, to the Division of Administrative Rules. The motion passed unanimously.

**Rule R884-24P-24.** Form for Notice of Property Valuation and Tax Changes Pursuant to Utah Code Ann. Sections 59-2-918 through 59-2-924. The proposed amendment deletes formulas and definitions for new growth that have been superseded by 2016 General Session HB 25, and deletes language indicating how the calculation of ad valorem property tax revenues budgeted by a taxing entity shall be calculated since statutory language mandating that calculation be set forth in rule was deleted in 2016 HB 25.

**MOTION:** Commissioner Rockwell moved to submit the proposed rule amendment R884-24P-24. Form for Notice of Property Valuation and Tax Changes, to the Division of Administrative Rules. The motion passed unanimously.

**V. Consider approving Application for Settlement or Deferral of Centrally Assessed Property Tax, Bronco Utah Operations, LLC**

**MOTION:** Commissioner Cragun moved that the Tax Commission decline to exercise any authority to adjust taxes levied against property owned by Bronco Utah Operations, LLC. The motion passed unanimously.

**VI. Adjourn to Closed Session**

**MOTION:** Commissioner Cragun moved that the Commissioners meet in closed session to discuss pending or reasonably imminent litigation. The motion passed with Commission Chair Valentine, Commissioner Cragun, Commissioner Pero, and Commissioner Rockwell voting aye.

**VII. Return to Open Session**

Commission Chair Valentine called the meeting back to order at 10:31 a.m.

**VIII. Consider approving stipulation and settlement agreement for See's Candies Inc. v Utah State Tax Commission, Fourth District Court No. 140401556 [action item]**

**MOTION:** Commissioner Cragun moved to reject the stipulation and settlement agreement for See's Candies Inc. v Utah State Tax Commission, Fourth District Court No. 140401556. The motion passed unanimously.

**IX. Adjourn**

Commission Chair Valentine adjourned the meeting at 10:33 a.m.

**Approved on:** Thursday, May 25, 2017

**Attested:** Christa Johnson

Executive Assistant, Utah State Tax Commission