

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

11:00 a.m., Thursday, September 13, 2018

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

Participating:

John L. Valentine – Commission Chair
Michael J. Cragun – Commissioner
Robert P. Pero – Commissioner
Rebecca L. Rockwell – Commissioner
Scott Smith – Interim Executive Director

Commission Office:

Jennifer Franklin, 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 11:00 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 Special Commission Meeting Minutes of September 10, 2018

MOTION: Commissioner Pero moved to approve the Special Commission Meeting Minutes of September 10, 2018. The motion passed unanimously.

IV. Approve submission of proposed rules amendments to the Office of Administrative Rules for publication in the Utah Register [action item]

1. Rule R865-19S-32. Leases and Rentals
2. Rule R865-9I-2. Determination of Utah Resident Individual Status.
3. Rule R884-24P-33. 2019 Personal Property Valuation Guides and Schedules.

MOTION: Commissioner Rockwell presented each rule amendment for the Commission to consider and submit for publication to the Office of Administrative Rules. Publication of each rule will occur on October 1, 2018 in the *Utah Register* bulletin and the public comment period will end on October 31, 2018.

Commission Chair Valentine asked if there were any questions regarding Commissioner Rockwell's presentation of the proposed rule amendments. There were none.

Commissioner Rockwell moved to submit each of the proposed rule amendments to the Office of Administrative Rules individually. Commission Chair Valentine placed debates on

each motion for debate. There were no debates and each motion passed unanimously. All three rule amendments will be referred to the Office of Administrative Rules for publication.

Property Tax Director Denny Lytle approached the Commissioners regarding Rule R884-24P-33 with a statement from the Property Tax Division to the Office of the Commission. Director Lytle's statement concerned refinery pollution control equipment.

He requested that the Commission approach the Legislature to seek their involvement in achieving a legal and workable resolution to a market value adjustment that the Property Tax Division believes is no longer justifiable. Director Lytle's request of the Commission did not affect the referral to the Office of Administrative Rules Rule R884-24P-33.

Commission Chair Valentine thanked the Property Tax Division for their input.

V. Commissioners' Reports

Commissioner Cragun stated that the Utah State Bar announced on September 11, 2018, that Commissioner Robert Pero will be retiring on October 31, 2018. On September 21, 2018, the Utah State Bar will present a list of candidates to Governor Herbert to replace Commissioner Pero as required by statute.

Commissioner Cragun thanked the Processing Division for their efforts in organizing the Annual Employee Appreciation Breakfast.

VI. Interim Executive Director's Report

Interim Executive Director Scott Smith had nothing to report.

VII. Adjourn

MOTION: Commissioner Cragun moved that the Commissioners adjourn. The motion passed unanimously.

Commission Chair Valentine adjourned the meeting at 11:11 a.m.

Approved on: September 20, 2018

Attested: Jennifer Franklin

Executive Assistant, Utah State Tax Commission