

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 a.m., Thursday, March 28, 2019

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

**Participating:**

John L. Valentine – Commission Chair  
Michael J. Cragun – Commissioner  
Rebecca L. Rockwell – Commissioner  
Lawrence C. Walters – Commissioner: Excused  
Scott Smith – 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 9:15 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 March 14, 2019**

**MOTION:** Commissioner Cragun moved to approve the Special Commission Meeting Minutes of March 14, 2019. The motion passed unanimously.

**IV. Consider amending Administrative Rules**

- I.** R884-24P-74. Changes to Jurisdiction of Mining Claims Pursuant to Utah Code Ann. Section 59-2-201.
- II.** R884-24P-19. Appraiser Designation Program Pursuant to Utah Code Ann. Section 59-2-701 and 59-2-702.

Commissioner Rockwell explained that the following proposed rule amendments are for the Commission to consider adopting. The rules were published in the Utah Bulletin on January 1, 2019 and the public comment period ended on January 31, 2019. We did not receive any public comments on the rules.

**R884-24P-74. Changes to Jurisdiction of Mining Claims.** The rule identifies acceptable evidence that an owner or the county in which the mining claim is located may present to the commission to request that the mining claim be locally assessed.

**MOTION:** Commissioner Rockwell moved to adopt the amendment to Rule R884-24P-74. Changes to Jurisdiction of Mining Claims. The motion passed unanimously.

**Rule R884-24P-19. Appraiser Designation Program.** The proposed amendment establishes a two-year deadline for meeting the requirements for the Ad Valorem Personal Property Auditor/Appraiser designation. In addition, it reduces the number of required hours of continuing education for this designation from 14 to 6.

**MOTION:** Commissioner Rockwell moved to adopt the amendment to Rule R884-24P-19. Appraiser Designation Program. The motion passed unanimously.

## **V. Commissioners' Reports**

There were no reports.

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

Executive Director Scott Smith reported on a certificate that the Tax Commission received from the Division of Emergency Management for the completion of the 2018 Continuity of Operations Plan. The certificate reads in part, "by completing this plan, the state of Utah is more adequately prepared to continue the essential functions when a disaster occurs in order to minimize the disruption of services to those who we serve."

Mr. Smith commended Utah State Tax Commission CFO, Scott Stevens, for creating the plan and keeping it up to date.

## **VII. Adjourn**

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

Commission Chair Valentine adjourned the meeting at 9:19 a.m.

**Approved on: May 9, 2019**

**Attested:** Jennifer Franklin

Executive Assistant, Utah State Tax Commission