

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, September 26, 2019

Commission Hearing Room 1000, 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
Scott Smith –Executive Director - *Excused*
Deanna Herring – Deputy 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 9:11 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)

Charlie Roberts, USTC Public Information Officer, thanked the Commission for their professionalism and friendship over the last 14 years. He is retiring as of September 30, 2019. On behalf of the Executive Director and Office of the Commission, Commission Chair Valentine thanked Mr. Roberts for his years of faithful service.

III. Consider approving Commission Meeting Minutes of September 12, 2019

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of September 12, 2019. The motion passed unanimously.

IV. Consider approving agency's FY2021 budget request for submission to the Governor.

Deputy Executive Director Deanna Herring noted that the base budget request for Fiscal Year 2021 for state funds will be the same as was appropriated for Fiscal Year 2020, less one time funding. However, the Commission does have some requests, reallocations, and fee changes as explained in the summary documents.

Commission Chair Valentine expressed his appreciation to Heidi Reilly, USTC Finance Director, and Stacey Asbury, Finance Manager, for their hard work in compiling the budget.

Commissioner Cragun clarified that the Commission does not have the ability to adopt a budget for this agency. The Utah Legislature adopts the budget; the purpose of this agenda item is to submit a request to the Governor's office to then submit their request to the Legislature.

MOTION: Commissioner Cragun moved to submit the proposed Tax Commission Budget for Fiscal Year 2021 to the Governor's office for consideration as a base budget proposal.

The motion passed unanimously.

V. Approve submission of proposed rule amendment to the Office of Administrative Rules for publication in Utah State Bulletin

1. R884-24P-53. 2020 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.

MOTION: Commissioner Rockwell presented the rule amendment for the Commission to consider and submit for publication to the Office of Administrative Rules. Publication of the rule will occur on October 15, 2019 in the *Utah State Bulletin* and the public comment period will end on November 14, 2019.

Commissioner Walters gave a brief description of the State Farmland Advisory Committee's purpose and who it's comprised of, including representatives of the farming community, county assessors, and select faculty from Utah State University. The committee reviews a report prepared by agricultural economists from Utah State University that identifies the productive capacity of lands around the state and recommendations changes in the yearly valuation. The committee met on September 19, 2019 and unanimously voted to submit the report to the Commission. The proposed rule amendments are based on the recommendations in the report.

Commissioner Rockwell moved to submit the proposed rule amendment to the Office of Administrative Rules. Commission Chair Valentine placed a debate on the motion. There were no debates and the motion passed unanimously. The rule amendment will be referred to the Office of Administrative Rules for publication.

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

Vote on the motion was placed by Commission Chair Valentine with Commission Chair Valentine, Commissioner Cragun, Commissioner Walters, and Commissioner Rockwell voting aye.

VI. Commissioners' Reports

Commissioner Cragun thanked Charlie Roberts for his years of friendship and dedication to the State of Utah.

VII. Deputy Executive Director's Report

Nothing to report

VIII. Adjourn

Commission Chair Valentine adjourned the meeting at 9:20 a.m.

Approved on: October 24, 2019

Attested: Jennifer Franklin
Executive Assistant
Utah State Tax Commission