

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

10:00 a.m., Monday, October 19th, 2020

Via Google Hangouts, 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

Commission Office:

Chantay Asper, 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. Join Google Hangouts Meeting by calling 1-336-618-7351 PIN: 825502154#
- II. **Call to Order**

Commission Chair Valentine called the meeting to order at 10:00 a.m.
- III. Based upon the facts outlined in Governor Gary Herbert’s Executive Order No. 2020-51, and as authorized by Utah Code 52-4-207, I, John L. Valentine, Utah State Tax Commission Chair, hereby determine that conducting electronic public meetings of the Utah State Tax Commission with an anchor location presents a substantial risk to the health and safety of those who may be present at an anchor location. Until this determination expires on October 21, 2020, notices and agendas for Utah State Tax Commission meetings shall include information on how a member of the public may listen to the meetings and make a comment. Meeting technology used by Utah State Tax Commission does not currently support public viewing.
- IV. **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)**

There was no public comment
- V. **Consider approving Commission Meeting Minutes of September 24, 2020**

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of September 24, 2020 and the Closed Commission Meeting Minutes of September 24, 2020. The motion passed unanimously.
- VI. Consider Publication Revisions

- a. Publication 58: Utah Interest and Penalties [*action item*]

VI. Consider amending Administrative Rule [*action item*]

Commissioner Rockwell: The following rule was published in the *Utah State Bulletin* on September 1, 2020 and the public comment period ended on October 1, 2020. We did not receive any public comments on this rule.

- 1. R884-24P-33. 2021 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107. Utah Code Ann. Section 59-2-107 authorizes the State Tax Commission to make rules to define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation that affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use.

MOTION: Commissioner Rockwell moved to adopt the amendments to R884-24P-33. 2021 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

Commission Chair Valentine took a roll call vote the motion passed unanimously.

VII. Consider settlement agreement in *Philp A. Keil and Della M. Keil v. Utah State Tax Commission*, Case No. 190903607, Utah Third District Court [*action item*]

MOTION: Commissioner Rockwell moved to accept the settlement offer presented in *Philp A. Keil and Della M. Keil v. Utah State Tax Commission* and authorize our counsel to sign the related documents.

Commission Chair Valentine took a roll call vote the motion passed unanimously.

VIII. Commissioners' Reports

No Report

IX. Executive Director's Report

Scott Smith discussed the presentation Commissioner Valentine and he made to our Appropriation subcommittee earlier that morning. They reported we had successfully met our goals for the prior year. Because of the pandemic and the need to change some of our processes, we will be modifying our goals for the coming year.

X. Adjourn

Commission Chair Valentine adjourned the meeting at 10:20 a.m.

Approved on: 10/26/2020

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission