

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 a.m., Thursday, March 17<sup>th</sup>, 2021

Via Zoom, 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 Zoom Meeting**

<https://us02web.zoom.us/j/86826733636?pwd=M0E2QTNscFc0UWJwcFE5WHVpdIAxQT09>

Meeting ID: 868 2673 3636

Passcode: fdCjt=K2

Dial in: +1 669 900 6833

Meeting ID: 868 2673 3636

Passcode: 47517078

**II. Call to Order**

Commission Chair Valentine called the meeting to order at 9:01 a.m.

- III.** Based upon the facts outlined in State Public Health Order 2020-17 *Determining a Statewide Public Health Emergency*, 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 April 14, 2021, notices and agendas for Utah State Tax Commission meetings shall include information on how a member of the public may view the meetings and make a comment.

- 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 were no public comments.

**V. Consider approving Commission Meeting Minutes of January 14, 2021**

**MOTION:** Commissioner Walters moved to approve the Commission Meeting Minutes of January 14, 2021. The motion passed unanimously.

**VI. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in *Utah State Bulletin***

1. R884-24P-62. Valuation of State Assessed Unitary Properties Pursuant to Utah Code Ann. Section 59-2-201.

**Commissioner Rockwell:** The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The rules will be published in the *Utah State Bulletin* on April 15<sup>th</sup>, 2021 and the public comment period will end on May 17<sup>th</sup>, 2021.

1. R884-24P-62. Valuation of State Assessed Unitary Properties Pursuant to Utah Code Ann. Section 59-2-201 specifies the unitary appraisal methodologies to be used by the Property Tax Division in the valuation of taxable tangible property assessable by the Commission and identifies the preferred valuation methodologies to be considered by any party making an appraisal of unitary property. The proposed changes in the rule represent the first significant update to the rule in a number of years. Commissioner Walters will give more information

**MOTION:** Commissioner Rockwell moved to submit the proposed rule amendment R884-24P-62. Valuation of State Assessed Unitary Properties Pursuant to Utah Code Ann. Section 59-2-201

Commissioner John Valentine took a roll call vote and the motion passed unanimously

**VII. Annual Training for Open and Public Meetings (OPMA)**

Commissioner Cragun gave a presentation on Utah's Open and Public Meetings Act. He noted that this presentation is updated through the 2021 General Session

**VIII. Commissioners' Reports**

Commissioner Walters announced that he was retiring.

**IX. Executive Director's Report**

No report

**X. Adjourn**

Commission Chair Valentine adjourned the meeting at 9:25 a.m.

**Approved on: April 22, 2021**

**Attested:** Chantay Asper  
Executive Assistant  
Utah State Tax Commission