

**UTAH STATE TAX COMMISSION**  
**PENDING MEETING MINUTES**  
9:00 a.m., Thursday, May 13<sup>th</sup>, 2021  
In Person at 210 North 1950 West, Salt Lake City, Utah  
or Via Zoom

**Participating:**

John L. Valentine – Commission Chair  
Michael J. Cragun – Commissioner  
Rebecca L. Rockwell – 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. In person: Hearing Room 1025 ( Please wear a mask unless you are speaking )**

or

Via Zoom Meeting:

<https://us02web.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUU09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in

+1 253 215 8782 or +1 346 248 7799 US

Meeting ID: 743 719 3782

Passcode: 07438057

**II. Call to Order**

Commission Chair Valentine called the meeting to order at 9:00 a.m.

**III. 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.

**IV. Consider approving Commission Meeting Minutes of April 22, 2021**

**MOTION:** Commissioner Cragun moved to approve the Commission Meeting Minutes of April 22, 2021. The motion passed unanimously.

**V. Consider Publication Revisions**

1. Publication 9: How to Register and Title Your Vehicle in Utah
2. Publication 66: Fuel Tax General Information

**VI.** Discuss valuation methodologies for purposes of the proposed amendments of Rule R884-24P-62 related to the calculation of fair market value of real and personal property.

*Commissioner Rockwell:*

The proposed amendments to Rule R884-24P-62 Valuation of State Assessed Unitary Properties (Rule 62) were previously discussed in the public meeting of the Commission on March 17th, 2021 and were published in the *Utah State Bulletin* on April 15<sup>th</sup>, 2021. The 30 day public comment period will end on May 15<sup>th</sup>, 2021.

This additional discussion of Rule 62 is held pursuant the request of an interested party in accordance with Utah Code Section 63G-3-302. Under Subsection 63G-3-302 an agency shall hold a public meeting on an proposed amendment to a rule upon the request of an interested association with 10 or more members if the agency receives the request not more than 15 days after the publication date of the proposed amendment. The agency must hold this hearing before the rule becomes effective and no less than 7 days or more than 30 days from when the request for a hearing was received.

In a letter dated April 22, 2021, John N. Reed, President of the Western States Association of Tax Representatives (WSATR) requested that the Commission hold an additional public hearing on the proposed changes to Rule 62.

In satisfaction of the requirements of 63G-3-302, WSATR is an organization of about 40 members and the request was received 7 days after the publication date of the proposed amendment. This hearing is being held 21 days from the date the request for a hearing was received.

It should be noted that in addition to the process previously outlined, Section 63G-3-302 authorizes the Commission to hold a public hearing on a proposed rule amendment at any time during the public comment period. The public comment period for Rule 62 will end on May 15, 2021.

In the public meeting on March 17<sup>th</sup>, 2021 a detailed summary of the proposed changes to Rule 62 were read into the record by Commissioner Larry Walters. In order to preserve time for public comment, we will not also be reciting a summary of these changes in this meeting. Anyone who wishes to speak on the proposed amendments to Rule 62 may address the Tax Commissioners for up to three minutes.

- Many members of the public provided comments

**VII. Commissioners' Reports**

Commission Chair Valentine spoke at the Utah Taxpayers Association annual conference regarding Paycheck Protection Loans.

**VIII. Executive Director's Report**

No Report.

**IX. Adjourn**

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

**Approved on: May 27<sup>th</sup>, 2021**

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