

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 a.m., Thursday, Dec 9<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  
Jennifer N. Fresques – 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/7437193782?pwd=K0pJRTVzTGJrWm14LzltTdjY0QzJDUT09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in

+1 253 215 8782 or +1 346 248 7799

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 Nov 15<sup>th</sup>, 2021 and Dec 2<sup>nd</sup>, 2021**

Commissioner Cragun moved to approve the Commission Meeting Minutes of Nov 15<sup>th</sup>, 2021 and Dec 2<sup>nd</sup>, 2021. The motion passed unanimously.

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

*Commissioner Valentine:* Amendments to the following rules were published in the *Utah State Bulletin* on October 15, 2021 and the public comment period ended on November 15, 2021. We did not receive any public comments on these rules.

1. R884-24P-53. 2021 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515. This amendment is made annually to update the agricultural productive values to be applied by county assessors to land qualifying for valuation and assessment under the Farmland Assessment Act (FAA). These values are recommended to the Commission by the State Farmland Evaluation Advisory Committee, which meets under the authority of Section 59-2-514

Commissioner Rockwell moved to adopt the amendments to R884-24P-53. 2021 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515

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

**VI. Commissioners' Reports**

No Report

**VII. Executive Director's Report**

Scott Smith thanked the property tax division for putting on assessor school.

John Valentine excused himself from the meeting and turned the chair over to Commissioner Cragun

**VIII. Consider approving settlement agreement in Total Fitness Center Inc. v. USTC 20210352-SC [action item]**

MOTION: Commissioner Fresques moved to accept the settlement offer presented in Total Fitness Center Inc. v. USTC 20210352-SC and authorized our counsel to sign the related documents.

Commissioner Michael Craugn took a roll call vote and the motion passed unanimously

**IX. Adjourn**

Commissioner Cragun adjourned the meeting at 9:16 a.m.

**Approved on: 1-13-2022**  
**Attested:** Chantay Asper  
Executive Assistant  
Utah State Tax Commission