

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, December 22nd, 2022
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair – Virtually
Michael J. Cragun – Commissioner – In person
Rebecca L. Rockwell – Commissioner – Virtually
Jennifer N. Fresques – Commissioner – Virtually
Scott Smith – Executive Director – In person

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=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in by

+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.

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)

No Comment

III. Consider approving Commission Meeting Minutes of December 8, 2022.

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of December 8, 2022. The motion passed unanimously.

IV. Consider Weber County Board of Equalization's request for the extension of the time period for a county board of equalization to make a decision on an appeal [action item]

Commissioner Cragun: The Commission received written a request Weber County Board of Equalization to extend the time period set by Utah Code Ann. §59-2-1004(7)(c) to make a decision on appeals received by the application deadline set by Utah Code Ann. §59-2-1004(3)(a). The Board explained that they unable to

process within 60 days following the board's receipt of the taxpayer's application due to the large number of 2022 appeals filed. The Weber County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2022 to January 31, 2023. The Board previously asked for an extension to December 31, 2022 but have now asked to extend it to January 31, 2023

MOTION: Commissioner Cragun moved to approve Weber County Board of Equalization's request to extend the time period for making a decision on appeals it received by September 15, 2022 to January 31, 2023.

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

V. Commissioners' Reports

No Report

VI. Executive Director's Report

No Report

VII. Adjourn

Commission Chair Valentine adjourned the meeting at 9:06 a.m.

Approved on: 1-12-23

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission