

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 am Thursday, May 11, 2023

Via Zoom, 210 North 1950 West, Salt Lake City, Utah

**Participating:**

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

**Commission Office:**

Richell Roberts, Appeals Clerk, In person  
Jeanell Collings, Appeals Clerk, In person  
Alex Urosevic, Economist, Via Zoom

**Administration:**

Deanna Herring, Deputy Executive Director, In person  
Jason Gardner, Director of Legislative Affairs, In person  
Cynthia Maya, Problem Resolution Specialist, Via Zoom

**Tax Commission:**

Frank Hales, Senior Director, Tax and Revenue, Via Zoom  
Mike Lee, Senior Director, Customer Service, Via Zoom

**Attorney General's Office:**

Laron Lind, Section Director, Assistant Attorney General, Via Zoom

**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://utah-gov.zoom.us/j/6428211546>

Meeting ID: 642 821 1546

Passcode: 8fN54hj!

Dial in

+1 253 215 8782 or +1 346 248 7799

Meeting ID: 642 821 1546

Passcode: 82798335

## **II. Call to Order**

Commission Chair Valentine called the meeting to order at 9:05 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 was no public comment.

## **IV. Consider approving the Opened Commission Meeting Minutes and Closed Meeting Minutes of April 11, 2023 [action item]**

**MOTION:** Commissioner Fresques moved to approve the Open Commission Meeting Minutes and Closed Meeting Minutes of April 11th, 2023. The motion passed unanimously.

## **V. Consider the settlement of Board of Equalization of Carbon County v. Sunnyside Properties LLC and the Utah State Tax Commission, Utah Third District Court Case No. 220904075 [action item]**

**MOTION:** Commissioner Cragun moved to authorize our counsel's signature on the Joint Stipulation to Approve Settlement Agreement and to Dismiss Board of Equalization of Carbon County v. Sunnyside Properties LLC and the Utah State Tax Commission, Utah Third District Court Case No. 220904075. The motion passed unanimously.

## **VI. Consider Publication Revisions**

1. Publication 9: How to Register and Title Your Vehicle in Utah
2. Publication 23: Vehicle Property Assessment Fees. Age-based Uniform Fee and 1.5 Percent Uniform Fee
3. Publication 36: Property Tax. Abatement, Deferral, and Exemption Programs for Individuals

## **VII. Commissioners' Reports**

Commissioner Cragun wished Commissioner Rockwell well with the Senate Revenue and Taxation Confirmation Committee.

## **VIII. Executive Director Report**

Deanna Herring, Deputy Executive Director gave an update on the Governor's Utah Home initiative. You can find the information at <https://governor.utah.gov/utah-home/> Under goal 3.1 of Utah Home, Deliver First-in-Class Customer Service Statewide the Tax Commission along with the Labor Commission, Alcoholic Beverage Control, and the Department of Commerce has been tasked with the goal of focusing on improving customer

service through the lens of diversified Utah while maintaining balanced regulatory responsibilities.

To measure the progress six projects have been identified, which have been split between two larger projects. The first will be moving from an enforcement focus to a compliance focus. To do this we will need to fully implement the Chatbot, finalize a separate help desk for tax preparers and other professionals, and implement Qualtrics products.

The second project will be to move from a regulatory focus to a customer service focus. To do this we will need to fully implement DMV Virtual Offices, automatic registration renewals, and electronic review of out-of-state titles.

Commissioner Valentine requested a report from Scott Smith, Executive Director on the virtual decals. Mr. Smith deferred to Mike Lee, Senior Director, Customer Service reported that virtual decals are no longer being issued and now building stock on the decals. The virtual decals were issued when there were delays from the vendor. Commissioner Valentine asked Mr. Lee to follow up to make sure that the Department of Safety and Division of Wildlife Resources are aware of these changes.

## **IX. Adjourn**

**MOTION:** Commissioner Rockwell moved that the meeting be adjourned. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:16 am.

**Approved on: 8/3/2023**

**Attested:** Jeanell Collings

Legal Secretary

Utah State Tax Commission