

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 am Thursday, October 12th, 2023
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

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

Commission Office:

Chantay Asper, Executive Assistant, In person
Alex Urosevic, Economist, Via Zoom

Administration:

Deanna Herring, Deputy Executive Director, Via Zoom
Jason Gardner, Director of Legislative Affairs, Via Zoom

Tax Commission:

Josh Nielson, Division Director – Property Tax, Via Zoom
Mike Lee, Senior Director – Customer Service, In person
Heidi Reilly – Finance Director, Via Zoom
Monte Roberts, Division Director – Customer Service, In person
Denny Lytle, Senior Director – Property Tax, Via Zoom
Frank Hales, Senior Director – Auditing, 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/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in : +1 253 205 0468 or +1 253 215 8782

Meeting ID: 743 719 3782

Passcode: 07438057

II. Call to Order

Commission Chair Valentine called the meeting to order at 9:03 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 Commission Meeting Minutes of August 31, 2023 [action item]

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of August 31, 2023. The motion passed unanimously.

V. Consider Millard County Board of Equalization's and Grand County Board of Equalization's requests 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 a written request from the Millard County Board of Equalization and the Grand 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 Boards explained that they are unable to process within 60 days following the board's receipt of the taxpayer's application due to the large number of 2023 appeals filed. The Millard County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2023 to November 22, 2023. The Grand County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2023 to December 5, 2023.

MOTION: Commissioner Cragun moved to approve Millard County Board of Equalization's request to extend the time period for making a decision on appeals it received by September 15, 2023 to November 22, 2023 and the Grand County Board of Equalization's request to extend the time period for making a decision on appeals it received by September 15, 2023 to December 5, 2023.

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

I. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in the *Utah State Bulletin* [action item]

1. R884-24P-53. 2024 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The amended rules will be published in the Utah State Bulletin on November 1, 2023 and the mandatory public comment period will end on December 1, 2023.

1. R884-24P-53. 2024 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515 authorizes the State Tax Commission to make rules necessary to effectuate the Farmland Assessment Act. Section 59-2-514 creates the State Farmland Advisory Committee and requires a person appointed by the Commission to serve as chair. This committee reviews several classifications of land in agricultural use in the various areas of the state and recommends a range of values for each of the classifications based upon productive capabilities of the land when devoted to agricultural uses. The recommendations are then submitted to the commission for approval and publication in rule. This proposed rule represents the committee’s recommendations.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to R884-24P-53. 2024 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

II. Public Hearing: Customer Services Motor Vehicle proposed fee changes

The Tax Commission’s Customer Services functional area is proposing the following changes to plate fees effective January 1, 2024:

	<u>From</u>	<u>To</u>
Standard & Special Group Plates	\$7.00	\$10.50
Personalized (Including Personalized Special Group Plates)	\$7.00	\$13.00
Motorcycle	\$7.00	\$ 6.00
Personalized Motorcycle	\$7.00	\$ 8.00
Off-Highway	\$4.00	\$ 4.00
Trailer Plate	\$7.00	\$6.50
Personalized Trailer Plate	\$7.00	\$8.00

Note: This proposal is to facilitate each plate type covering the cost of producing the plate. In addition, there has been significant cost increases from UCI.

Commission Chair Valentine: Open the public hearing and ask if anyone wishes to give public comment.

MOTION: Commissioner Cragun moved to close the public hearing. The motion passed unanimously.

III. Consider Publication Revisions

1. Publication 58: Utah Interest and Penalties

VI. Commissioners' Reports

Commissioner Cragun reported on the Attorney General's office annual continuing education legal seminar he attended.

Commissioner Fresques reported on the Lincoln Institute of Land Policy Conference she attended.

Commissioner Valentine reported on the WSATA conference he attended.

VII. Executive Director Report

Scott Smith announced that the Tax Commission's annual employee recognition breakfast is next Thursday October 19th.

VIII. Adjourn

MOTION: Commissioner Fresques moved that the meeting be adjourned. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:31 am.

Approved on: 10-26-23

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission