

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 am Thursday, October 26th, 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 – 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, In person
Jason Gardner, Director of Legislative Affairs, In person

Tax Commission:

Josh Nielson, Division Director – Property Tax, Via Zoom
Jennifer Hansen, Director – Property Tax, In person
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 9:09 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 October 12, 2023 [action item]

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of October 12, 2023. The motion passed unanimously.

V. Consider Utah County Board of Equalization’s, Summit County Board of Equalization and Salt Lake 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 Utah County Board of Equalization, Summit County Board of Equalization and Salt Lake 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 Utah County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2023 to March 31, 2024. The Summit County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2023 to April 26, 2024. The Salt Lake County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2023 to May 7, 2024.

MOTION: Commissioner Cragun moved to approve Utah County Board of Equalization’s request to extend the time period for making a decision on appeals it received by September 15, 2023 to March 31, 2024, Summit County Board of Equalization’s request to extend the time period for making a decision on appeals it received by September 15, 2023 to April 26, 2024 and the Salt Lake County Board of Equalization’s request to extend the time period for making a decision on appeals it received by September 15, 2023 to May 7, 2024.

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

VI. Consider amending Administrative Rules. [action item]

1. R884-24P-33. 2024 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.
2. R884-24P-20. Construction Work in Progress Pursuant to Utah Constitution Art. XIII, Section 2 and Utah Code Ann. Sections 59-2-201 and 59-2-301.

Commissioner Rockwell: The following rules were published in the Utah State Bulletin on Sept 15, 2023 and the public comment period ended on October 16, 2023. We did not receive any public comments on these rules.

1. R884-24P-33. 2024 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107. Section 59-2-107 authorizes the State Tax Commission to make rules that define classes of items considered to be personal property and provide valuation percent good schedules to value personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation that affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. This proposed rule amendment modifies the percent good tables for the 2024 calendar year.

MOTION: Commissioner Rockwell moved to adopt the amendments to 884-24P-33. 2024 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

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

2. R884-24P-20. Construction Work in Progress Pursuant to Utah Constitution Art. XIII, Section 2 and Utah Code Ann. Sections 59-2-201 and 59-2-301. This proposed rule amendment defines “centrally assessed property” and “locally assessed property” consistent with Utah Code Ann. Sections 59-2-201 and 59-2-301, and clarifies that discount rates are not applicable to locally assessed property.

MOTION: Commissioner Rockwell moved to adopt the amendments to Rule 884-24P-20. Construction Work in Progress Pursuant to Utah Constitution Art. XIII, Section 2 and Utah Code Ann. Sections 59-2-201 and 59-2-301.

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

VII. Commissioners’ Reports

Commissioner Valentine spoke on an article published by the American Bar Association. He also recognized Commissioner Rockwell for becoming a fellow in the American College of Tax Council.

VIII. Executive Director Report

Deanna Herring gave an update on construction on the Tax Commission building. Scott Smith congratulated Commissioner Rockwell on her fellowship. He spoke on the Tax Commission recognition lunches for employees reaching their 5, 10, 15, 20, 25, and 30 years working for the Tax Commission.

IX. Adjourn

MOTION: Commissioner Fresques moved that the meeting be adjourned. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:25 am.

Approved on: 12/7/23

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission