

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 am Thursday, December 7th, 2023

Via Zoom, Davis Conference Center

1651 N 700 W, Layton, UT 84041

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:

Chantay Asper, Executive Assistant, In person

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 9:01 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 26, 2023 [action item]

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of October 26, 2023. The motion passed unanimously.

V. Consider Wasatch 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 a written request from the Wasatch 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 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 Wasatch County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2023 to December 13, 2023. The Commission is going to extend that time period to January 12, 2024.

MOTION: Commissioner Cragun moved to approve Wasatch County Board of Equalization's request to extend the time period for making a decision on appeals it received by September 15, 2023 to January 12, 2024.

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

VI. Consider approving 2024 Notice of Scheduled Meetings (attached) [*action item*]

MOTION: Commissioner Rockwell moved to approve the 2024 Notice of Scheduled Meetings. The motion passed unanimously

VII. Commissioners' Reports

None

VIII. Executive Director Report

None

IX. Discussion with Assessors

The Commissioners visited with County Assessors and Property Tax Division Representatives on various issues and answered questions.

X. Adjourn

MOTION: Commissioner Fresques moved that the meeting be adjourned. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 10:19 am.

Approved on: 12-22-23

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission