

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 am Thursday, December 22nd, 2023

Via Zoom, 210 N 1950 W

Salt Lake City, UT 84134

Participating:

John L. Valentine – Commission Chair – Via Zoom

Michael J. Cragun – Commissioner – Via Zoom

Rebecca L. Rockwell – Commissioner – In person

Jennifer N. Fresques – Commissioner – Via Zoom

Scott Smith – Executive Director – Via Zoom

Commission Office:

Chantay Asper, Executive Assistant - In person

Deanna Herring, Deputy Executive Director - Via Zoom

Alex Urosevic, Economist – 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

Commissioner Rockwell called the meeting to order at 9:00 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 December 7, 2023 [action item]

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of December 7, 2023. The motion passed unanimously.

V. Consider amending Administrative Rules. [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 Valentine: The following rules were published in the Utah State Bulletin on November 16, 2023 and the public comment period ended on December 15, 2023. We did not receive any public comments on these rules.

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 Valentine moved to adopt the 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.

Commissioner Rockwell took a roll call vote and the motion passed unanimously

- VI. Consider approving an Equal Payment Agreement with Thirsty Valley Solar Energy LLC as authorized by Utah Code Ann. §59-2-1308.5 *[action item]*

Commissioner Cragun: The Commission received a request from Thirsty Valley Solar Energy LLC to approve an Equal Payment Agreement as authorized by Utah Code Ann. §59-2-1308.5. The Juab County Commission, the Juab County Assessor, the Juab School District, the Juab Special Services Fire District, the East Juab Water Conservancy District and the Central Utah Water Conservancy District have all approved the agreement as required by the statute. The Property & Miscellaneous Tax functional area recommends that the Commission approve the agreement.

MOTION: Commissioner Cragun moved to approve the Equal Payment Agreement with Thirsty Valley Solar Energy LLC as authorized by Utah Code Ann. §59-2-1308.5.

Commissioner Rockwell took a roll call vote and the motion passed unanimously

- VII. Consider Publication Revisions

- a. Publication 9: How to Register and Title Your Vehicle in Utah
- b. Publication 19: Business Personal Property Audits
- c. Publication 20: Business Personal Property Taxes

VIII. Commissioners' Reports

Commissioner Valentine wanted to recognize the work of the Property Tax Division on putting together an assessor school workshop.

Commissioner Rockwell thanked the economists and Alex Urosevic for his work preparing training with a variety of state agencies.

IX. Executive Director Report

None

X. Adjourn

MOTION: Commissioner Cragun moved that the meeting be adjourned. The motion passed unanimously. Commissioner Rockwell adjourned the meeting at 9:14 am.

Approved on: 1/18/24

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission