

UTAH STATE TAX COMMISSION

APPROVED MINUTES

9:00 a.m., Thursday September 26th, 2024

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:

Deanna Herring, Deputy Executive Director – In person
Jason Gardner, Director of Policy and Affairs – Via Zoom
Alex Urosevic, Economist – Via Zoom
Chantay Asper, Executive Assistant – Via Zoom
Heidi Reilly, Finance Director – In person
Emily Westerberg, Deputy Director – In person
Mike Lee, Senior Director – Via Zoom
Monte Roberts, Division Director – Via Zoom
Josh Nielson, Division Director – Via Zoom

I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/4208855798?pwd=cGP3L0L57UddT8IPs86R1iEc9IEZQN.1&omn=88998064296>

Meeting ID: 420 885 5798

Passcode: 9G#jviG7

Dial in by

1 253 215 8782 or 1 346 248 7799

Meeting ID: 420 885 5798

Passcode: 44807370

II. Call to Order

Commission Chair Valentine called the meeting to order at 9:00 a.m.

III. 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, 2025:

	<u>From</u>	<u>To</u>
Standard	\$18.25	\$12.50
Special Group Plates	\$18.25	\$12.50
Personalized (Including Personalized Special Group Plates)	\$20.75	\$12.50
Motorcycle	\$13.75	\$8.00
Personalized Motorcycle	\$15.75	\$8.00
Commercial Plates	\$18.25	\$15.00
Trailer Plate	\$14.25	\$11.50
Personalized Trailer Plate	\$15.75	\$11.50

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

MOTION Commissioner Cragun: I move to close the public hearing.

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

- IV. 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)

Commission Chair Valentine asked if anyone wished to address the Tax 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

- V. Consider approving Special Commission Meeting Minutes of September 3rd, 2024
[*action item*]

MOTION Commissioner Fresques: I move to approve the Special Commission Meeting Minutes of September 3rd, 2024.

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

1. R861-1A-43. Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207.
2. R884-24P-19. Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702.

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 October 15, 2024 and the mandatory public comment period will end on November 14, 2024.

1. R861-1A-43. Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207. During the 2024 General Session, the Legislature passed House Bill 36, Open and Public Meetings Act, which authorized a public body to adopt rules governing public meetings where all members of the public body attend through an electronic connection. The amendments to this rule provide the ability for a public commission meeting to be held where all commissioners are attending remotely through electronic means. The amendments also specify how a quorum will be determined when all members are attending remotely.

MOTION Commissioner Rockwell: I move to submit the proposed amendments to R861-1A-43. Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

2. R884-24P-19. Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702. The amendments to this rule modify and clarify the education, training, designation, and continuing education requirements that must be complied with for an individual within a county assessor's office or the Property Tax Division to be authorized to value real or personal property for purposes of ad valorem property taxation. The amendments also establish training, education, and designation requirements that must be obtained by an individual elected to the office of county assessor. These requirements are consistent with Utah Code Section 59-2-702.5.

MOTION Commissioner Rockwell: I move to submit the proposed amendments to R884-24P-19. Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

VII. Consider amending Administrative Rules. [action item]

1. R884-24P-16. Assessment of Interlocal Cooperation Act Project Entity Properties Pursuant to Utah Code Ann. Section 11-13-302.

Commissioner Rockwell: The following rules were published in the Utah State Bulletin on July 1, 2024 and the public comment period ended on July 31, 2024. We did not receive any public comments on these rules.

R884-24P-16. Assessment of Interlocal Cooperation Act Project Entity Properties Pursuant to Utah Code Ann. Section 11-13-302, modifies the rule consistent with the statutory changes made in 2022 General Session Senate Bill 20. The proposed amendments include: modifying the definition of "sold" for purposes of assessing the property of an interlocal cooperation project entity; and clarifying that the Utah fair market value of the property is not reduced by the value of any capacity, service, or

other benefit that is ultimately sold, resold, or laid off to an energy supplier whose tangible personal property is not exempt from the Utah ad valorem property tax under the Utah Constitution. The amendment to the rule also removes outdated language.

MOTION Commissioner Rockwell: I move to adopt the amendments to R884-24P-16. Assessment of Interlocal Cooperation Act Project Entity Properties Pursuant to Utah Code Ann. Section 11-13-302.

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

- VIII. Consider approving agency's FY2026 budget request for submission to the Governor.
[action item]

Scott Smith: FY2026 budget request presentation

MOTION Commissioner Fresques: I move to submit the proposed FY 2026 Tax Commission Budget to the Governor's Office for Consideration.

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

- IX. Commissioners' Reports

Commissioner Cragun reported that he participated in a mediation training and plans to implement some of the training.

Commissioner Valentine reported that he went to a cabinet retreat with the Governor's office.

Commissioner Rockwell reported she will be attending the Streamlined Sales Tax meeting in early October.

- X. Executive Director's Report

Scott Smith recognized Eric Cropper and Jeff Christiansen. Eric was chosen for the Governor's award of Excellence for the Tax Commission. Jeff Christiansen was selected as the Tax Commissions manager of the year.

- XI. Adjourn

MOTION: Commissioner Cragun moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:27 a.m.

Approved on: 10-24-2024

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission