

UTAH STATE TAX COMMISSION

APPROVED MINUTES

2:30 p.m., Thursday November 21th, 2024

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
Deanna Herring – Deputy Executive Director – In Person

Commission Office:

Jason Gardner, Director of Policy and Affairs – In person
Chantay Asper, Executive Assistant – In person
Heidi Reilly, Finance Director – In person
Josh Nielson, Division Director – Via Zoom
Nick Kenczka, Property Tax – 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 2:30 p.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)

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 Commission Meeting Minutes of October 24th, 2024. *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of October 24th, 2024.

VI. Consider amending Administrative Rules. *[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.
3. R884-24P-33. 2025 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

Commissioner Rockwell: The following rules were published in the Utah State Bulletin on October 15, 2024 and the public comment period ended on November 14, 2024. We did not receive any public comments on these rules.

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 moved to adopt the amendments to R861-1A-43. Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207.

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 moved to adopt the amendments to R884-24P-19. Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702.

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

3. R884-24P-33, 2025 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. 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 2025 calendar year.

MOTION: Commissioner Rockwell moved to adopt the amendments to R884-24P-33. 2025 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

- I. Consider designating Deputy Executive Director Deanna Herring as Acting Executive Director. *[action item]*

MOTION *Commissioner Rockwell*: Due to Executive Director Scott Smith's absence to care for a family member and his upcoming retirement, I move that the Commission designate Deputy Executive Director Deanna Herring as Acting Executive Director until the commission appoints a new Executive Director, with no change to her current compensation and emoluments.

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

- II. Consider County Board of Equalization requests for the extension of the time period for a county board of equalization to make a decision on an appeals *[action item]*

Commissioner Cragun: The Commission received a written request from the Tooele 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 County asked the Commission to extend the time period for making a decision on appeals they received by September 15, 2023 to January 31, 2025.

MOTION: Commissioner Cragun moved to approve the Tooele County Board of Equalization's request to extend the time period for making a decision on appeals.

The motion passed unanimously.

- III. Consider request to modify motor vehicle dealer education requirements *[action item]*

MOTION: Commissioner Rockwell moved to take the October 24, 2024 request to modify motor vehicle dealer education requirements under advisement. The Commission will not

be pursuing rulemaking at this time but continue to work with the interested parties on this issue.

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

- IV. Consider approving a settlement agreement for *Caerus Natural Buttes LLC et al v. Tax Commission*, 3rd Dist. Case No. 240900571. *[action item]*

MOTION: Commissioner Cragun moved that we approve the settlement agreement for *Caerus Natural Buttes LLC et al v. Tax Commission*, 3rd Dist. Case No. 240900571 and authorize our counsel's signature on the related documents.

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

- V. Consider Publication Revisions

1. Publication 4: Voluntary Disclosure Program

- VII. Commissioners' Reports

Commissioner Cragun mentioned that the Commission had a luncheon with the employees that work directly with them to celebrate the holiday season. The commission provided training on the GRAMA act.

Commissioner Rockwell expressed a vote of confidence in Deanna Herring as the new acting executive director.

Commissioner Rockwell also recognized Leslee Katayama is retiring after 39 years of service.

Commissioner Fresques thanked everyone for attending a Commission cross training this morning.

- VIII. Executive Director's Report

Deanna Herring thanked the Commission for their vote of confidence.

- IX. Adjourn

MOTION: Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 2:52 p.m.

Approved on: 12-12-2024

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission