

**UTAH STATE TAX COMMISSION**  
**APPROVED MINUTES**

9:00 a.m., Thursday, December 12<sup>th</sup>, 2024

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  
Jennifer N. Fresques – Commissioner – In person  
Deanna Herring – Deputy Executive Director – In Person

**Commission Office:**

Jason Gardner, Director of Policy and Affairs – In person  
Chantay Asper, Executive Assistant – In person  
Nick Kenczka, Property Tax – Via Zoom  
Frank Hales, Senior Director – Via Zoom  
Mike Lee, Senior Director – Via Zoom

I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=82078912323>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in

+1 253 215 8782 or +1 346 248 7799

Meeting ID: 743 719 3782

Passcode: 07438057

II. Call to Order

Commission Chair Valentine 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)

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 November 21, 2024. *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of November 21, 2024.

The motion passed unanimously

- VI. Consider Summit County Board of Equalization's request for an 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 Summit 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 2024 appeals filed. The Summit County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2024 to April 30<sup>th</sup>, 2025.

MOTION: Commissioner Cragun moved to approve Summit County Board of Equalization's request to extend the time period for making a decision on appeals by September 15, 2024 to April 30<sup>th</sup>, 2025.

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

- VII. Consider appointing acting MVED Administrator *[action item]*.

MOTION: Commissioner Cragun moved that the Commission designate Captain Cole McAfee as acting MVED Administrator for up to six months.

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

- VIII. Consider approving 2025 Notice of Scheduled Meetings (attached) *[action item]*

MOTION: Commissioner Fresques moved to approve the 2025 Notice of Scheduled Meetings.

The motion passed unanimously.

- IX. Consider Publication Revisions

1. Publication 19: Business Personal Property
2. Publication 20: Business Personal Property Taxes

X. Commissioners' Reports

Commissioner Cragun noted that assessor school was wonderful. He wished Denny Lytle well on his retirement.

Commissioner Fresques recognized Tammy Mellings for putting together assessor school and ensure it all runs smoothly. She express her enjoyment in interacting with everyone that attended.

XI. Executive Director's Report

Deanna Herring express a vote of appreciation for Denny Lytle's service to the State of Utah.

XII. Discussion with Assessors

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

XIII. Adjourn

**MOTION:** Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:50 a.m.

**Approved on:** 12-1-9-2024

**Attested:** Chantay Asper

Executive Assistant

Utah State Tax Commission