

# UTAH STATE TAX COMMISSION

## APPROVED MINUTES

2:30 p.m., Thursday December 19<sup>th</sup>, 2024

Via Zoom, 210 North 1950 West, Salt Lake City, Utah

### Participating:

John L. Valentine – Commission Chair – Via Zoom  
Michael J. Cragun – Commissioner – Via Zoom  
Jennifer N. Fresques – Commissioner – Via Zoom  
Deanna Herring – Deputy Executive Director – Via Zoom

### Commission Office:

Jason Gardner, Director of Policy and Affairs – Via Zoom  
Chantay Asper, Executive Assistant – Via Zoom

### I. Join Zoom Meeting:

[https://utah-  
gov.zoom.us/j/4208855798?pwd=cGP3L0L57UddT8IPs86R1iEc9IEZQN.1&omn=88998064296](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 December 12<sup>th</sup>, 2024. *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of December 12<sup>th</sup>, 2024.

The motion passed unanimously.

- VI. Consider Davis 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 Davis 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 Board had previously gotten an extension to December 15<sup>th</sup>, 2024 but is now requesting an extension to January 15<sup>th</sup>, 2025 for appeals they received by September 15<sup>th</sup>, 2024.

**MOTION:** Commissioner Cragun moved to approve Davis County Board of Equalization's request to extend the time period for making a decision on appeals by it receives September 15, 2024 to January 31, 2025.

The motion passed unanimously.

- VII. Commissioners' Reports

Commissioner Cragun noted that we completed the first meeting in which everyone participates electronically.

- VIII. Executive Director's Report

None

- IX. Adjourn

**MOTION:** Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 2:36 p.m.

**Approved on:** 1-9-2025

**Attested:** Chantay Asper

Executive Assistant

Utah State Tax Commission