

# UTAH STATE TAX COMMISSION

## APPROVED MINUTES

3:00 p.m., Thursday March 27, 2025

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  
Deanna Herring – Executive Director – In Person

### Commission Office:

Chantay Asper, Executive Assistant – In Person  
Jennifer Hansen, Senior Director – In Person  
Josh Nielson, Director – Via Zoom  
Alex Urosevic, Economist – Via Zoom

### I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=83167893823>

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 3:03 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 February 27, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve the open and closed Commission Meeting Minutes of February 27, 2025.

The motion passed unanimously.

- VI. 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 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. Summit County Board of Equalization has previously received an extension to April 30, 2025. The County asked the Commission to extend the time period for making a decision on appeals they received by September 15, 2024 to July 31, 2025.

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

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

- VII. Executive Director's Report

None

- VIII. Commissioners' Reports

Commissioner Cragun moved to go to a closed meeting to discuss pending litigation. Commission Chair Valentine took a roll call vote and the motion passed unanimously.

- IX. Adjourn

MOTION: Commissioner Cragun moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 3:55 p.m.

**Approved on:**

**Attested:** Chantay Asper

Executive Assistant

Utah State Tax Commission