

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 a.m., Thursday, November 30, 2017

Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah

**Participating:**

John L. Valentine – Commission Chair  
Michael J. Cragun – Commissioner  
Robert P. Pero – Commissioner  
Rebecca L. Rockwell – Commissioner  
Barry Conover – Executive Director

**Commission Office:**

Christa Johnson, Commission Executive Assistant

**Note:** A copy of related materials and an audio recording of the meeting can be found on the Tax Commission website: <http://tax.utah.gov/commission-office/meetings>.

**I. Call to Order**

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

**II. 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. There were no comments.

**III. Consider Approving Commission Meeting minutes of November 9, 2017**

**MOTION:** Commissioner Cragun moved to approve the Commission Meeting Minutes of November 9, 2017. The motion passed unanimously.

**IV. Consider Amending Administrative Rule**

**1. Rule R884-24P-53. 2018 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act**

Commissioner Rockwell explained that the following proposed rule amendment was for the Commission to consider adopting. The rule was published in the Utah Bulletin on October 15, 2017 and the public comment period ended on November 14, 2017. The Commission did not receive any public comments.

Rule R884-24P-53. The amendment to this rule annually updates the agricultural productive values to be applied by county assessors to land qualifying for valuation and assessment under the Farmland Assessment Act (FAA). The values are recommended to the Commission by the State Farmland Evaluation Advisory Committee, which meets under the authority of Section 59-2-514.

Section 59-2-515 authorizes the State Tax Commission to make rules regarding the Property Tax Act, Part 5, Farmland Assessment Act. Section 59-2-514 authorizes the State Tax Commission to receive valuation recommendations from the State Farmland Advisory Committee for implementation as outlined in R884-24P-53. The rule sets the acreage value rates for 418 separate class-county combinations.

Commissioner Pero explained that the committee met on Wednesday, September 20, 2017, to consider the Farmland Evaluation Report prepared by Utah State University (USU). The report analyzes the several classifications of land in agricultural use in the various areas of the State and recommends values based upon productive capabilities of the land when devoted to agricultural use. The values in the report are summarized according to six land uses: irrigated cropland, orchard cropland, meadow cropland, dry cropland, grazing land, and non-production land. To derive the values for each land use USU looked at changing crop prices, changing costs, crop yields (or productivity) and crop mixes. The State Farmland Evaluation Advisory Committee voted unanimously to recommend the values in the USU Report for 2017 to the Tax Commission. These values are in the updated R884-24P-53 now before the Commission.

**MOTION:** Commissioner Rockwell moved to adopt the amendment to Rule R884-24P-53,- 2018 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act, which contains the values recommended by the State Farmland Evaluation Advisory. The motion passed unanimously.

## **V. Commissioners' Reports**

Commission Cragun reported that the Commissioners will hold a Special Commission meeting next week to meet with County Assessors.

## **VI. Adjourn**

**MOTION:** Commissioner Pero moved that the Commissioners adjourn. The motion passed unanimously.

Commission Chair Valentine adjourned the meeting at 9:08 a.m.

**Approved on:** Thursday, December 14, 2017

**Attested:** Christa Johnson

Executive Assistant, Utah State Tax Commission