UTAH STATE TAX COMMISSION
APPROVED MINUTES

9:00 a.m., Thursday September 11th, 2025
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair – In Person
Rebecca L. Rockwell – Commissioner – In Person
Jennifer N. Fresques – Commissioner – In Person
John T. Deeds – Commissioner – In Person
Deanna Herring – Executive Director – In Person

Commission Office:
Chantay Asper, Executive Assistant – In Person
Jason Gardner – Deputy Executive Director – Via Zoom
Tracy Nuttall – Legislative Liaison – In Person
Jennifer Hansen – Senior Director – Via Zoom
Josh Nielson – Director – Via Zoom
Heidi Reilly – Finance Director – In Person
Eric White – Senior Director – In Person
Cole Mcafee – Director – In Person
Alex Urosevic – Economist – Via Zoom
Randolph Prawitt – Public Communications – Via Zoom
Caipen Guan – Sales Tax Distribution Manager – Via Zoom
Dianne Boyd – Sales Tax Distribution – 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 9:10 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

IV. Consider approving Commission Meeting Minutes of August 14th, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve Commission Meeting Minutes of August 14th, 2025.

The motion passed unanimously.

V. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in the *Utah State Bulletin [action item]*

1. R861-1A-26: Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63G-4-204 through 63G-4-209.
2. R861-1A-34: Private Letter Rulings Pursuant to Utah Code Ann. Section 59-1-210.
3. R884-24P-19, Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702.
4. R884-24P-33, 2026 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107
5. R884-24P-53, 2026 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The amended rules will be published in the Utah State Bulletin on October 1, 2025 and the mandatory public comment period will end on October 31, 2025.

I. R861-1A-26: Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63G-4-204 through 63G-4-209. Section R861-1A-26 details the procedure of a commission appeal, including the use of electronic and in-person proceedings and continuances. The rule amendment changes an appeal's default from an in-person proceeding to an electronic proceeding, but provides that a party may request an in-person hearing at the time of filing a petition, two weeks before a hearing, or, for an expedited hearing, three business days before the hearing. A presiding officer also has discretion to waive an in-person hearing request deadline for good cause. With regard to continuances, the rule amendment removes the limitation on the number of continuances allowed in an appeal, requiring instead that a continuance must be approved by at least one commissioner when an administrative law judge presides over the appeal. Additionally, the rule amendment specifies that a party may be subject to default if party requests a continuance that is denied and the party fails to participate in the originally scheduled proceeding.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to R861-1A-26: Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63G-4-204 through 63G-4-209. to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

II. R861-1A-34: Private Letter Rulings Pursuant to Utah Code Ann. Section 59-1-210. Section R861-1A-34 outlines the proper use of a private letter ruling issued by the commission. The rule amendment removes the ability of a party to resubmit the same private letter ruling request after a ruling on that request. The amendment also rewrites the language of the rule section to emphasize that a party must address a justiciable controversy that arises from a private letter ruling through the appeals process. For any other challenge to a private letter ruling, the amendment outlines the correct process as submitting a petition for a declaratory order, outside of the appeals process, within 30 days. Such a petition must be heard by at least one commissioner with any applicable division appearing as an interested party.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to R861-1A-34: Private Letter Rulings Pursuant to Utah Code Ann. Section 59-1-210 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

III. R884-24P-19, Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702. Last session, the Legislature passed 2025 S.B. 202, Property Tax Revisions, sponsored by Senator Chris Wilson. The bill requires that the commission confer a designation of completion on a hearing officer that completes a statutorily required hearing officer education and training program. The bill also requires the commission to develop and administer an education and training program for county officers who are statutorily required to participate in a county board of equalization, and confer a designation of completion upon a participant's completion. Section R884-24P-19 currently contains the requirements for the appraisal personnel education and training program at the commission. The rule amendment adds two new designations to this section to fulfill the new statutory requirements described above: a hearing officer designation and a county property tax designation for county officers and related staff who are involved with property valuation. It also creates a greenbelt specialist designation to train individuals who value greenbelt property. For each of the new designations, the rule amendment specifies the courses and related requirements necessary to obtain and maintain the designation.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to R884-24P-19, Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

IV. R884-24P-33, 2026 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 2026 calendar year.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to R884-24P-33, 2026 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

V. R884-24P-53, 2026 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515 authorizes the State Tax Commission to make rules necessary to effectuate the Farmland Assessment Act. Section 59-2-514 creates the State Farmland Advisory Committee and requires a person appointed by the Commission to serve as chair. Commissioner Fresques currently serves as chair of this committee. This committee reviews classifications of land in agricultural use in the various areas of the state and recommends a range of values for each of the classifications based upon productive capabilities of the land when devoted to agricultural use. The recommendations are then submitted to the Commission for approval and publication in rule. This proposed rule represents the committee's recommendations.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to R884-24P-53, 2026 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

VI. Consider amending Administrative Rules. *[action item]*

1. R873-22M-20. Aircraft Registration Pursuant to Utah Code Ann. Sections 72-10-102, 72-10-109 through 72-10-112.
2. R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302.
3. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1001, and 59-2-1004.

Commissioner Rockwell: The following rules were published in the Utah State Bulletin R873-22M-20 and R877-23V-5 on July 16th, 2025 and the public comment period ended on August 14th, 2025 and R884-23V-66 on August 2nd, 2025 and the public comment period ended on August 31st, 2025. We did not receive any public comments on these rules.

1. R873-22M-20. Aircraft Registration Pursuant to Utah Code Ann. Sections 72-10-102, 72-10-109 through 72-10-112. Repeals R873-22M-20, which provides for the registration of aircraft. Utah code now requires the Department of Transportation to register aircraft.

   MOTION: Commissioner Rockwell moved to adopt the amendments to R873-22M-20. Aircraft Registration Pursuant to Utah Code Ann. Sections 72-10-102, 72-10-109 through 72-10-112.

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

2. R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302. This draft amends R877-23V-5 to (1) clarify how a dealer is required to record the approval number of an extension permit issued by the Motor Vehicle Division, (2) increase to 6% (from 2%) the amount of extensions a dealer may allow out of the total number of temporary permits issued to the dealer in the last three months, and (3) increase to 45 days (from 10 days) the time period for a dealer to file the stub portion of a temporary permit with the division when the dealer sells a motor vehicle for registration in another state.

MOTION: Commissioner Rockwell moved to adopt the amendments to R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302.

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

3. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1001, and 59-2-1004.
This proposed rule amendment fulfills a requirement in 2024 HB 288, Rollback Tax Amendments, that the commission make rules to establish the circumstances under which a late filed appeal may be allowed to the county board of equalization of a county assessor's determination or denial under the Urban Farming Assessment Act. Under current statute, an appeal must be filed within 60 days of a county assessor's determination or denial. The rule amendment allows an additional extension of up to 60 days if certain requirements are met. This rule amendment matches the extension period currently allowed for the Farmland Assessment Act under Rule 66.

MOTION: Commissioner Rockwell moved to adopt the amendments to R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1001, and 59-2-1004.

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

VII. Items for Public Hearing

Fee change proposals:

- Motor Vehicle Transactions – Standard Unit Fee – This is a statutorily-required adjustment based on the prior year's Consumer Price Index. The increase will be from $1.95 to $2.01.
- Licensing Fees (MVED) - The licensing fees in MVED have not been increased since at least 2004.
    - o Representative: $26.00 to $50.00
    - o Salesperson: $31.00 to $50.00
    - o Salesperson's License Transfer Fee: $31.00 to $50.00
    - o Distributor or Factor Branch and Distributor Branches: $61.00 to $100.00
    - o New Motorcycle, Off-Highway Vehicle and Small Trailer Dealer: $51.00 to $100.00
    - o Transporter: $51.00 to $100.00

- Used Motorcycle, Off-Highway Vehicle and Small Trailer Dealer: $51.00 to $100.00
- Body Shop: Increase from $112.00 to $150.00
- Crusher: Increase from $102.00 to $150.00
- Dismantler: Increase from $102.00 to $150.00
- Motor Vehicle Manufacturer: $102.00 to $150.00
- Motor Vehicle Remanufacturer: $102.00 to $150.00
- New Motor Vehicle Dealer and Special Equipment Dealer: $127.00 to $150.00
- Used Motor Vehicle Dealer: $127.00 to $150.00

● Adjustment of Electronic Payment Fee for Temporary Permits
- Currently, up to $8.00 per book
- Change to up to $0.32 per permit

● Increase Temporary Permit fee
- This will increase from up to $13.00 to up to $20.00

● Increase Temporary Sports Event Registration Certificate
- This fee should match the Temporary Permit fee. This will go from up to $12.00 to up to $20.00 per certificate

New fee proposals:

● Addition of Motor Vehicle Auctioneer license - this is a new license type. The fee will match the new and used motor vehicle dealer license fees at $150.00

● GRAMA Requests - This is a new fee that will be added to the fee schedule for the entire agency.
- Staff Time to Search, Compile and Otherwise Prepare Record - Actual Cost
- Mailing - Actual Cost
- Audio Recording - $5.00
- Video Recording - $15.00

● License Plate Design/Re-design Fee - This fee is authorized in code section 41-1a-1604 (2) (c) and the fee charged will be based on actual costs charged for the design of a license plate. The costs are outlined in the contract.

Commission Chair Valentine opened the public hearing and ask if anyone wishes to give public comment.

No public comments were made

MOTION: Commissioner Deeds moved to close the public hearing. The motion passed unanimously.

MOTION: Commissioner Rockwell moved to approve the proposed fee increases

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

VIII. Consider approving agency's FY2027 budget request for submission to the Governor. *[action item]*

Deanna Herring: FY2027 budget request presentation

MOTION: Commissioner Fresques moved to submit the proposed FY 2027 Tax Commission Budget to the Governor's Office for Consideration.

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

IX. Commissioners' Reports

Commissioner Deeds thanked everyone for their kind welcome.

X. Executive Director's Report

None

XI. Adjourn

MOTION: Commissioner Deeds moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:58 a.m.

Approved on: September 24th, 2025

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission