UTAH STATE TAX COMMISSION
APPROVED MINUTES

12:00 p.m., Wednesday September 24th, 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 – In Person
Mike Lee – Deputy Executive Director – Via Zoom
Tracy Nuttall – Legislative Liaison – In Person
Jennifer Hansen – Senior Director – Via Zoom
Josh Nielson – Director – In Person
Matt Dyreng – Appraisal Specialist – In Person
Alex Urosevic – Economist – Via Zoom
Lucas Hendirkson – Director – Via Zoom
Jared Rezendes – Research Consultant – 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 12:00 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.

We received public comment from Nando Meli Mayor of Stockton and Nicole McDermott President of the Granite School District Board.

IV. Consider approving Commission Meeting Minutes of September 11th, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve Commission Meeting Minutes of September 11th, 2025.

The motion passed unanimously.

V. Consider approving a settlement agreement for, *Discover Products Inc, v. Utah State Tax Commission and Board of Equalization of Salt Lake County,* Fourth Judicial District Court, Nephi County, State of Utah, Tax Division, Case No. 250600007 *[action item]*

Commissioner Johnny Deeds recused himself

MOTION: Commissioner Rockwell moved that we approve the settlement agreement for, *Discover Products Inc, v. Utah State Tax Commission and Board of Equalization of Salt Lake County,* Fourth Judicial District Court, Nephi County, State of Utah, Tax Division, Case No. 250600007 and authorize counsel's signature on related documents.

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

VI. Presentation from the Provo City School District

Wendy Dau, Superintendent, Provo City School District and Devyn Daley, Provo City School District spoke on the Truth and Taxation process they went through. Followed by Camille Cook, Central Weber Sewer Improvement District; Kevin Hall, Central Weber Sewer Improvement District; Matt Wilson, City Attorney for Roy City; Dennis Marker, Gunnison City; Lark Reynolds, Business Administrator, Tooele County School District; Tammy Jorgensen, Business Administrator, North Sanpete School District; and Jennifer Partridge, President of the Provo City School District Board.

Commissioner Rockwell made a motion that we grant 24 hours for anybody to present written information on Subject Matter Jurisdiction to taxappeals@utah.gov.

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

I. Commissioners' Reports

None

II. Executive Director's Report

None

III. Adjourn

MOTION: Commissioner Deeds moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 12:53 p.m.

Approved on: October 23rd, 2025

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission