UTAH STATE TAX COMMISSION
APPROVED MINUTES

9:00 a.m., Thursday November 13th, 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
Phil Arnold – MVED Director – In Person
Brian Stilson – Lieutenant MVED – In Person
Tracy Nuttall – Legislative Liaison – Via Zoom
Josh Nielson – Director – In Person
Alex Urosevic – Economist – Via Zoom
Randolph Prawitt – Program Manager – In Person

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

Commissioner Rockwell 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 October 23rd, 2025. *[action item]*

MOTION: Commissioner Deeds moved to approve Commission Meeting Minutes of October 23rd, 2025. The motion passed unanimously.

V. Consider amending Administrative Rules *[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, 2025 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. 59-2-107
5. R884-24P-53, 2025 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. 59-2-515

Commissioner Rockwell: The following rules were published in the Utah State Bulletin October 1st, 2025 and the public comment period ended on October 31st, 2025. We did not receive any public comments on these rules.

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 adopt the 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.

Commissioner 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 adopt the amendments to R861-1A-34: Private Letter Rulings Pursuant to Utah Code Ann. Section 59-1-210.

Commissioner 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 adopt the amendments to R884-24P-19, Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702.

Commissioner 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 adopt the amendments to R884-24P-33, 2026 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107

Commissioner 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 adopt the amendments to 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 Valentine took a roll call vote and the motion passed unanimously

VII. 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 Deeds: The Commission received a written request from the Summit County Board of Equalization, Morgan County Board of Equalization, Tooele County Board of Equalization, Utah County Board of Equalization, and Weber 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 Boards 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 2025 appeals filed. The Counties asked the Commission to extend the time period for making a decision on appeals they received by September 15, 2023 to:

Summit County – January 31st, 2026
Morgan County – December 15th, 2025

Tooele County – December 15th, 2025
Utah County – March 15th, 2026
Weber County – December 31st, 2025

MOTION: Commissioner Deeds moved to approve the County Board of Equalization's request to extend the time period for making a decision on appeals as it is listed on the agenda.

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

VIII. Consider form TC-466

Commissioner Valentine took public comment on the matter. Jason Gardner started the discussion followed by Craig Bickmore, Adam Jones, Josh Durbano, Colby Sherman, Pete Schen, Kimbal Stewart, Sonja Jorgensen, Tyler Walton, Jeff Watson, and Marisol Torres.

IX. Consider Publication Revisions

1. Publication 19: Business Personal Property Audits
2. Publication 20: Business Personal Property Taxes
3. Publication 25: Sale and Use Tax General Information
4. Publication 58: Utah Interest and Penalties

X. Commissioners' Reports

None

XI. Executive Director's Report

None

XII. Adjourn

MOTION: Commissioner Valentine moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 10:15 a.m.

Approved on: 12/11/2025

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission