UTAH STATE TAX COMMISSION
APPROVED MINUTES

10:00 a.m., Thursday December 11th, 2025
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair – 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
Josh Nielsen – Property Tax Director – In Person
Alex Urosevic – Economist – In Person
Lucas Hendrickson – Property Tax Director – In Person
Brady Kelsey – Property Tax Appraisal – In Person
Tammy Melling – Property Tax – In Person
Jen Hansen – Senior Director Property Tax – In Person
Gerald Osborne – Real Property – 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 Valentine called the meeting to order at 10:00 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 November 13th, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve Commission Meeting Minutes of November 13th, 2025. The motion passed unanimously.

V. Consider Carbon County Board of Equalization's request for an extension of the time period for a county board of equalization to make a decision on an appeal *[action item]*

Commissioner Deeds: The Commission received a written request from the Carbon 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 2025 appeals filed. The Carbon County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2025 to December 31st, 2025.

MOTION: Commissioner Deeds moved to approve Carbon County Board of Equalization's request to extend the time period for making a decision on appeals to December 31st, 2025.

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

VI. Consider approving 2026 Notice of Scheduled Meetings (attached) *[action item]*

MOTION: Commissioner Fresques moved to approve the 2026 Notice of Scheduled Meetings.

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

VII. Commissioners' Reports

None

VIII. Executive Director's Report

Deanna gave her appreciation to everyone in the property tax division that put on assessor school.

IX. Discussion with Assessors

The Commissioners visited with County Assessors and Property Tax Division Representatives on various issues and answered questions.

X. Adjourn

MOTION: Commissioner Valentine moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 11:08 a.m.

Approved on: 12/23/25

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission