# UTAH STATE TAX COMMISSION
# APPROVED MINUTES

10:30 a.m., Tuesday December 23th, 2025
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

**Participating:**

John L. Valentine – Commission Chair – Via Zoom
Rebecca L. Rockwell – Commission – Via Zoom
Jennifer N. Fresques – Commissioner – Via Zoom
John T. Deeds – Commissioner – Via Zoom
Mike Lee – Deputy Executive Director – Via Zoom

**Commission Office:**
Chantay Asper - Executive Assistant – Via Zoom
Josh Nielsen – Property Tax Director – Via Zoom
Alex Urosevic – Economist – Via Zoom
Randolph Prawitt – Program Manager – 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

Commissioner Valentine called the meeting to order at 10:30 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.

V. Consider approving Commission Meeting Minutes of December 11, 2025 *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of December 11, 2025.
The motion passed unanimously

VI. Consider Weber 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 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 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 Weber County Board asks the Commission to extend the time period for making a decision on appeals it received by September 15, 2025 to March 31st, 2026.

MOTION: Commissioner Deeds moved to approve Weber County Board of Equalization's request to extend the time period for making a decision on appeals to March 31st, 2026.

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

VII. Consider approving a settlement agreement for, *Netflix, v. Utah State Tax Commission,* Third Judicial District Court, State of Utah, Tax Division, Case No. 250904337 *[action item]*

MOTION: Commissioner Deeds moved that we approve the settlement agreement for, *Netflix, v. Utah State Tax Commission,* Third Judicial District Court, State of Utah, Tax Division, Case No. 250904337 and authorize counsel's signature on related documents.

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

VIII. Commissioners' Reports

None

IX. Executive Director's Report

None

X. Adjourn

MOTION: Commissioner Rockwell moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 10:08 a.m.

**Approved on:** 1/14/26

**Attested:** Chantay Asper
Executive Assistant
Utah State Tax Commission