UTAH STATE TAX COMMISSION
APPROVED MINUTES

8:00 a.m., Thursday, February 5th, 2026
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair – Via Zoom
Rebecca L. Rockwell – Commission – In Person
Jennifer N. Fresques – Commissioner – Via Zoom
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
Mike Lee – Deputy Executive Director - Via Zoom
Jennifer Hasen – Senior Director – Via Zoom
Josh Nielson – Director Property Tax – Via Zoom
Tracy Nuttall – Director of Leg. Affairs – Via Zoom
Alex Urosevic – Economist – 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 8:00 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 January 14th, 2026 *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of January 14th, 2026.
The motion passed unanimously

V. Consider Tax Commission positions on 2025 General Session pending legislation *[action item]*

1. SB 238 Property Tax Adjustments

- removes the option for a county to adopt an ordinance requiring a residential property owner to file an application for the residential exemption, replacing it with a requirement that all full-year residential property owners must file an application for the residential exemption when ownership or other status of the property changes;
- clarifies that for a party bearing the burden of proof in an appeal to the commission regarding valuation or equalization of centrally assessed property that the party need not show substantial error if the party is requesting the original assessed value of the property; this change is to parallel language that exists in the code for locally assessed property;
- clarifies truth in taxation provisions by:
    i. requiring a taxing entity to post instructions for virtual participation in a truth in taxation hearing on the entity's website at least 24 hours before the hearing begins;
    ii. ensuring that virtual participants can access an entity's truth in taxation hearing electronically through video and audio as well as participate in the hearing by providing oral testimony through video and audio and by submitting written comments electronically before and during the hearing;
    iii. stating that when a county auditor makes a list of multiple truth and taxation hearings in the county, a taxing entity on the list must make the auditor's list available on the main page of the entity's website at least 14 days before the hearing, until the commission certifies the entity's new rate;
    iv. removing language ensuring that a truth and taxation hearing concludes before a general business meeting of the entity on the same day and instead prohibits an entity from holding a meeting addressing the entity's general business on the same day as the entity's truth in taxation hearing;
    v. specifying that the commission may not certify a rate that exceeds a taxing entity's certified tax rate if the entity failed to meet not just the requirements of Section 59-2-919 Subsection (8) but all of Section 59-2-919; and

vi. specifying that a taxing entity subject to truth in taxation requirements provide evidence of compliance to the commission within seven days after the entity adopts a final budget;

MOTION: Commissioner Rockwell moved that the Commission makes a favorable recommendation on the portions of the bill that the Commission requested.

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

VI. Commissioners' Reports

None

VII. Executive Director's Report

None

VIII. Adjourn

MOTION: Commissioner Deeds moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 8:11 a.m.

Approved on: 2/12/26

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission