

State of Utah

SPENCER J. COX Governor

DEIDRE M. HENDERSON Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE Commission Chair MICHAEL J. CRAGUN Commissioner

REBECCA L. ROCKWELL Commissioner

SCOTT W. SMITH Executive Director

State Farmland Evaluation Advisory Committee Tax Commission

Thursday, September 15, 2022, 10:00 a.m. Utah State Tax Commission Building, Via Google Meets 210 North 1950 West Salt Lake City, Utah

I. Join Google Meets

Video call link: https://meet.google.com/zxq-pwgh-obw

Or dial: (US) +1 314-474-0111 PIN: 634 164 577#

II. Call to Order

Participating:

Committee Members:

- 1. Jennifer Fresques, Chair, State Farmland Evaluation Advisory Committee; Commissioner, Utah State Tax Commission
- 2. Mr. Rodney Bennett, Assessor, Box Elder County; appointee of the State County Assessors' Association
- 3. Dr. Dillon Feuz, Professor and Department Head of Applied Economics Department (APEC) , Utah State University
- 4. Mr. Kelly Pehrson, Deputy Commissioner, Utah Department of Agriculture, appointee of the Commissioner of the State Department of Agriculture and Food
- 5. Mr. Rex Larsen, Larsen Farm Products, representative of the farming and ranching community, appointed by fellow committee members

Other Participants:

- 1. Mr. Garrick Hall, Vice President for Public Policy, Utah Farm Bureau Federation, ad hoc, non-voting member
- 2. Prof. Ryan Larsen, Professor of Applied Economics Department (APEC), Utah State University
- 3. Mr. Robert Lee, Researcher II: College of Agriculture and Applied Sciences, APEC, Utah State University

Tax Commission Staff Present:

- 1. Mr. Denny Lytle, Director, Property Tax Division, USTC
- 2. Mr. Jason Gardner, Director of Legislative Affairs, USTC
- 3. Ms. Jennifer Hansen, Deputy Director, Property Tax Division, USTC
- 4. Mr. Gerald Osborne, Tax Appraisal Manager, Property Tax Division, USTC
- 5. Ms. Chantay Asper, Executive Assistant, Office of the Commission, USTC
- 6. Mr. Brady Kelsey, Tax Appraisal Specialist, Property Tax Division, USTC
- 7. Mr. Joshua Nielsen, Research Consultant, Property Tax Division, USTC
- 8. Mr. Alex Urosevic, Economist, Office of the Commission, USTC
- III. Introduction of Committee Members
- IV. Open and Public Meetings Act training pursuant to Utah Code Annotated § 52-4-104 -Michael Cragun, Commissioner, USTC
- V. Public Comment (members of the public or a member representing a group may address the Committee for up to three minutes)
- VI. Approval of pending meeting minutes of September 16, 2021 (Action Item
- VII. Presentation of the draft Farmland Evaluation Report by Utah State University on the several classifications of land in agricultural use in the various areas of the state
- VIII. Recommendation to the Utah State Tax Commission for a range of values for land in the various areas of the state based upon productive capabilities of the land when devoted to agricultural use in accordance with Utah Code Annotated § 59-2-514 (*Action Item*)
 - IX. Other Items
 - X. Discussion on next meeting time: Thursday, September 14, 2023 at 11:00 a.m. at the Utah State Tax Commission.
 - XI. Adjourn