



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

JENNIFER N. FRESQUES
Commissioner

SCOTT W. SMITH
Executive Director

State Farmland Evaluation Advisory Committee Tax Commission

Thursday, August 29, 2024, 11:00 a.m.

Utah State Tax Commission Building, Via Zoom
210 North 1950 West
Salt Lake City, Utah

- I. Google Meet joining info
Video call link: <https://meet.google.com/dbe-wjkk-tir>
Or dial: (US) +1 470-327-0488
PIN: 897 155 555#

- II. Call to Order

Participating:

Committee Members:

1. Jennifer N. 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. Terry Camp, 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. Jason Gardner, Director of Legislative Affairs, USTC
2. Ms. Jennifer Hansen, Director, Certified Rates and Miscellaneous Tax Division, USTC
3. Mr. Gerald Osborne, Tax Appraisal Manager, Property Tax Division, USTC
4. Ms. Chantay Asper, Executive Assistant, Office of the Commission, USTC
5. Mr. Brady Kelsey, Tax Appraisal Specialist, Property Tax Division, USTC
6. Mr. Joshua Nielsen, Director, Property Tax Division, USTC
7. 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 J. 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 14, 2023 (*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, August 28, 2025 at 11:00 a.m. at the Utah State Tax Commission.

XI. Adjourn