



## 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*

DEANNA L. HERRING  
*Executive Director*

## State Farmland Evaluation Advisory Committee Tax Commission

Thursday, August 28, 2025, 11:00 a.m.

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

- I. Join Zoom Meeting  
<https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=86746238347>

Meeting ID: 743 719 3782  
Passcode: 8fN54hj!

- II. Call to Order

### **Participating:**

#### **Committee Members:**

1. Jennifer N. Fresques, Chair, State Farmland Evaluation Advisory Committee; Commissioner, Utah State Tax Commission
2. Mr. Dale Bagley, Assessor, Piute 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. Matt Dyreng, 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
8. Mr. Michael Cragun, Commissioner, 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 August 29, 2024 (*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 27, 2026 at 11:00 a.m. at the Utah State Tax Commission.

XI. Adjourn