

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Wednesday, December 18, 2024 at 2:00 P.M.

PRESENT: COMMISSIONER BRANDON GORDON, CHAIR
COMMISSIONER AMELIA POWERS GARDNER
COMMISSIONER SKYLER BELTRAN

ALSO PRESENT:

Burt Garfield, Utah County Assessor
Paulette Stetser, Utah County Assessor's Office
Crystal Thorne, Children's Justice Center
Heidi DeSandre, Children's Justice Center
Kris Kokol, Children's Justice Center
Autumn Jones, Children's Justice Center
Rebecca Martell, Children's Justice Center Director
Heather Allen, Children's Justice Center
Rudy Livingston, Utah County Chief Deputy Auditor
Burt Harvey, Utah County Auditor's Office
Chris Martin, Utah County Auditor's Office
Taun Beddes, USU Extension

Alice Black, Utah County Commission Office
Andrea Allen, Utah County Recorder
Paul Child, Utah County Recorder's Office
Aaron Davidson, Utah County Clerk
Brian Voeks, Utah County Chief Deputy Clerk
Jolynn Clegg, Utah County Clerk's Office
Yvette Rice, Utah County Sheriff's Office
Michael Leman, Utah County Health Department
Eric Edwards, Utah County Health Department
Charlene Christensen, Explore Utah Valley
Erin Scott, Explore Utah Valley
Lee Adamson, Explore Utah Valley

Commissioner Gordon called the meeting to order at 2:01 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE AND AUTHORIZE THE SIGNING OF A RESOLUTION ADOPTING THE ANNUAL REGULAR MEETING SCHEDULE FOR THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH FOR THE YEAR 2025.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

2. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON DECEMBER 5, 2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 12/17/2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 3. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon

Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

4. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 12/17/2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

5. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2024.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 5. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 36:667:0076 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS WHITE, BROWYNN (ET AL). APPEAL #596-2024.

Burt Garfield agreed this late petition should be accepted due to factual error.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 6. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:705:0203 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS TKH ASSET PROTECTION TRUST 11-06-2023. APPEAL #597-2024.

Burt Garfield accepts there is a factual error due to an unfinished basement.

Commissioner Powers Gardner made the motion to approve Agenda Item No. 7. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None

APPROVED

8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 37:217:0010. OWNER OF RECORD IS LISTED AS K & B CAHOON PROPERTIES LLC. APPEAL #598-2024.

Burt Harvey recommended denying this late petition. The evidence provided by the appellant does not fall under factual error or any other basis of late appeal.

Commissioner Powers Gardner made the motion to deny Agenda Item No. 8. The motion was seconded by Commissioner Beltran and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None**

DENIED

Commissioner Powers Gardner made the motion to adjourn. The motion was seconded by Commissioner Beltran and carried with the following vote:

**AYE: Brandon Gordon
Amelia Powers Gardner
Skyler Beltran
NAY: None**

There being no further business, the meeting adjourned at 2:04 P.M.

Brandon Gordon, Commission Chair

ATTEST:

Rodney W. Mann
Utah County Auditor

Copies available upon request or online at: www.utahcounty.gov or www.utah.gov/pmn
Recorded by Jolynn Clegg and transcribed by Sally Leo, Board of Equalization Secretary