

**MINUTES OF PUBLIC MEETING OF  
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
Wednesday, January 15, 2025 at 2:00 P.M.**

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

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office  
Burt Garfield, Utah County Assessor  
Theron Case, Utah County Chief Deputy Assessor  
Paulette Stetser, Utah County Assessor's Office  
Eric Edwards, Utah County Health Department  
Cheri Tuckett, Utah County Health Department  
Paul Child, Utah County Recorder's Office  
Burt Harvey, Utah County Auditor's Office  
Savannah Hansen, UDOT / Sunrise Engineering  
Michelle Carreta, UDOT / Sunrise Engineering

Alice Black, Utah County Commission Office  
Nicole Neer, Utah County Commission Office  
Robert Baxter, Utah County Purchasing Manager  
Aaron Davidson, Utah County Clerk  
Brian Voeks, Utah County Chief Deputy Clerk  
Jolynn Clegg, Utah County Clerk's Office  
Nicole Stevens, Utah County Clerk's Office  
Kristen Swensen, Utah County Clerk's Office  
Russ Rampton, Utah County Clerk's Office

Commissioner Gordon called the meeting to order at 2:02 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON DECEMBER 18, 2024.**

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  
Skyler Beltran  
Amelia Powers Gardner  
**NAY:** None

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 1/13/2025.**

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  
Skyler Beltran  
Amelia Powers Gardner  
**NAY:** None

APPROVED

**3. APPROVE OR DENY THE CLASSIFICATION CHANGE PRIMARY RESIDENTIAL TO SECONDARY 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. 3. The motion was seconded by Commissioner Beltran and carried with the following vote:

**AYE:** Brandon Gordon  
Skyler Beltran  
Amelia Powers Gardner

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NAY: None

APPROVED

4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 49:974:0113 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS LEWIS, STEPHEN D & JENNIFER (ET AL). APPEAL #599-2024.
5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:892:0112 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS GARNER, CURTIS & JAZMIN (ET AL). APPEAL #600-2024.
6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 17:061:0006 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS MADSEN, STEVE & JAMIE. APPEAL #601-2024.

Burt Garfield agreed these late appeals should be approved for factual errors.

Commissioner Powers Gardner made the motion to approve Agenda Item No's. 4-6. The motion was seconded by Commissioner Beltran and carried with the following vote:

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

APPROVED

7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 65:677:0001. OWNER OF RECORD IS LISTED AS SMITH, ADAM M & JOANNA J. APPEAL #602-2024.

The owner stated he didn't receive the notice due to an incorrect mailing address. Burt Harvey emphasized that the mailing address has been the same since 2022 and it is the owner's responsibility to update their address.

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

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

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

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Brandon Gordon, Commission Chair

ATTEST:

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Rodney W. Mann  
Utah County Auditor

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Recorded by Jolynn Clegg and transcribed by Sally Leo, Board of Equalization Secretary