

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Thursday, January 30, 2025 at 2:00 P.M.

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

ALSO PRESENT (*Electronically*):
Tim Taylor, Utah County Attorney's Office

ALSO PRESENT:

Adam Beck, Utah County Attorney's Office	Nicole Neer, Utah County Commission Office
Andrea Allen, Utah County Recorder	Burt Harvey, Utah County Auditor's Office
Theron Case, Utah County Chief Deputy Assessor	Mandi North, Utah County Auditor's Office
Eric Busath, Brigham Young University	Gena Case, Utah County Auditor's Office
Wade Edwards, Information Systems	Sally Leo, Utah County Auditor's Office

Commissioner Gordon called the meeting to order at 2:01 P.M. and welcomed those present. Commission Powers Gardner joined the meeting for Agenda Item No. 5. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JANUARY 15, 2025.

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

AYE: Brandon Gordon
Skyler Beltran
NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 1/29/2025.

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

AYE: Brandon Gordon
Skyler Beltran
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 1/29/2025.

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

AYE: Brandon Gordon
Skyler Beltran
NAY: None

APPROVED

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

AYE: Brandon Gordon
Skyler Beltran
NAY: None

APPROVED

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

The owner states the property is being rented by her granddaughter. However, the Assessor’s office has been unable to confirm she is living in the home.

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

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

DENIED

6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 53:581:0327. OWNER OF RECORD IS LISTED AS HICKEN, JOSEPH. APPEAL #605-2024.

Burt Harvey stated this is the first time the property has been appealed by the owner.

Commissioner Beltran made the motion to approve Agenda Item No. 6. The motion was seconded by Commissioner Powers Gardner 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 49:078:0009. OWNER OF RECORD IS LISTED AS HOUSE OF GAINES LLC. APPEAL #606-2024.

Burt Harvey stated this is the first time the property has been appealed by the owner.

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

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

APPROVED

**8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 34:695:0214 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS WALCH, SIDNEY (ET AL).
APPEAL #607-2024.**

Theron Case agreed there is a factual error with this late appeal.

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

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

APPROVED

9. APPROVE OR DENY 2024 APPLICATION FOR NEW PROPERTY TAX EXEMPTION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NUMBER 19:075:0044.

There was a discussion as to whether this parcel has been actively used for educational purposes within the 120 days since the acquisition date. Eric Busath, BYU's Tax Manager, could not provide this information. The Board requested it before deciding on this application.

Commissioner Beltran made the motion to continue Agenda Item No. 9 to the next meeting. The motion was seconded by Commissioner Powers Gardner and carried with the following vote:

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

CONTINUED

Commissioner Beltran made the motion to adjourn. The motion was seconded by Commissioner Powers Gardner 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 2:28 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 and transcribed by Sally Leo, Board of Equalization Secretary