

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  
Andrea Allen, Utah County Recorder  
Theron Case, Utah County Chief Deputy Assessor  
Eric Busath, Brigham Young University  
Wade Edwards, Information Systems

Nicole Neer, Utah County Commission Office  
Burt Harvey, Utah County Auditor's Office  
Mandi North, Utah County Auditor's Office  
Gena Case, Utah County Auditor's Office  
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

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH

MINUTES – January 30, 2025

Page 2

**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

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH

MINUTES – January 30, 2025

Page 3

**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.

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Brandon Gordon, Commission Chair

ATTEST:

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Rodney W. Mann  
Utah County Auditor

Copies available upon request or online at: [www.utahcounty.gov](http://www.utahcounty.gov) or [www.utah.gov/pmn](http://www.utah.gov/pmn)  
Recorded and transcribed by Sally Leo, Board of Equalization Secretary