

**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 3, 2025 at 2:00 P.M.**

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

**ALSO PRESENT:**

Burt Garfield, Utah County Assessor  
Theron Case, Utah County Chief Deputy Assessor  
Diane Garcia, Utah County Assessor's Office  
Karen Bowman, Utah County Assessor's Office  
Janalee Anderson, Utah County Assessor's Office  
Robert Baxter, Utah County Purchasing Manager  
Eric Edwards, Utah County Health Department  
Aislynn Tolman-Hill, Utah County Health Department

Jolynn Clegg, Utah County Clerk's Office  
Rudy Livingston, Utah County Chief Deputy Auditor  
Burt Harvey, Utah County Auditor's Office  
Kim Jackson, Utah County Treasurer  
Jeanne Bowen, Utah County Treasurer's Office  
Paul Child, Utah County Recorder's Office  
Rebecca Martell, Children's Justice Center Director  
Tim Taylor, Utah County Attorney's Office

Commissioner Gordon called the meeting to order at 2:13 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 19, 2025.**

Commissioner Beltran made the motion to approve Agenda Item No. 1. 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

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 12/1/2025.**

Commissioner Beltran made the motion to approve Agenda Item No. 2. 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

**3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 12/1/2025.**

Commissioner Beltran made the motion to approve Agenda Item No. 3. 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

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**4. APPROVE OR DENY THE CLASSIFICATION CHANGE PRIMARY RESIDENTIAL TO  
SECONDARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT  
FOR TAX YEAR 2025.**

Commissioner Beltran made the motion to approve Agenda Item No. 4. 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

**5. APPROVE OR DENY PETITIONS TO BOARD OF EQUALIZATION TO HEAR APPEAL OF  
PROPERTY VALUATION AFTER FILING DEADLINE BASED ON RECOMMENDATIONS  
OF THE AUDITOR'S OFFICE.**

Theron Case recommended that Item No.'s 2 and 6 should be denied.

Commissioner Beltran made the motion to approve Agenda Item No. 5 with the recommendations. 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

**6. APPROVE OR DENY RECOMMENDATIONS OF HEARING OFFICER FOR APPEALS  
RELATED TO THE FARMLAND ASSESSMENT ACT HEARD ON NOVEMBER 6, 2025.**

Burt Harvey stated there were seven items with six recommended for denial by the hearing officer.

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

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 2:21 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 by Jolynn Clegg and transcribed by Sally Leo, Board of Equalization Secretary