

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

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.

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