

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 14, 2026 at 2:00 P.M.

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

ALSO PRESENT:

Andrea Allen, Utah County Recorder
Paul Child, Utah County Recorder's Office
Jason Thurlow, Utah County Recorder's Office
Theron Case, Utah County Chief Deputy Assessor
Karen Bowman, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office
Janalee Anderson, Utah County Assessor's Office
Eric Edwards, Utah County Health Department
Carrie Bennett-Trainer, Utah County Health Department
Chris Forbush, Utah County resident
Stephen Phelon, Phelon Lakeland
Mark Allen, State Delegate
Bill Brown, no information given
Eva Fisher, no information given

Aaron Davidson, Utah County Clerk
Jolynn Clegg, Utah County Clerk's Office
Robert Baxter, Utah County Purchasing Manager
Rudy Livingston, Utah County Chief Deputy Auditor
Burt Harvey, Utah County Auditor's Office
Misty Daugherty, Utah County Commission Office
Bronson Bean, Information Systems
Janice R., no information given
Chris Bramwell, Utah County resident
Craig Cusick, Utah County resident
Melissa P., Utah County resident
Nicole M., no information given
Abby Sheffield, no information given
Jon Twitchell, Utah County resident

Commissioner Gordon called the meeting to order at 2:01 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON DECEMBER 17, 2025.

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: 1/12/2026.

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 BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 1/12/2026.

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**
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 Powers Gardner made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Beltran 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 AS PER RECOMMENDATIONS OF THE AUDITOR'S OFFICE.

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

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 2:07 P.M.

Brandon Gordon, Commission Chair

ATTEST:

Rodney W. Mann
Utah County Auditor

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
MINUTES – January 14, 2026
Page 3

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