

**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:

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH

MINUTES – January 14, 2026

Page 2

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

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