



PUBLIC NOTICE IS HEREBY GIVEN THAT THE

BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH

WILL HOLD A PUBLIC MEETING
IN THE COMMISSION CHAMBERS – ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
100 E CENTER ST, PROVO, UT 84606
February 18, 2026 - 2:00 PM

Board members may participate electronically, when necessary, with the anchor location designated as stated above.

REGULAR AGENDA

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JANUARY 28, 2026.

-Sally Leo, Auditor

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 2/13/2026.

-Sally Leo, Auditor

3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 2/13/2026.

-Sally Leo, Auditor

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.

-Sally Leo, Auditor

5. APPROVE OR DENY 2026 ANNUAL STATEMENTS FOR CONTINUED PROPERTY TAX EXEMPTION FOR SPECIFIED ORGANIZATIONS IN THE ATTACHED LIST AND THEIR ATTACHED CONTINUED STATEMENTS.

-Gena Case, Auditor

6. 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.

-Burt Harvey, Auditor

7. APPROVE OR DENY FINDINGS OF HEARING OFFICER FOR APPEALS RELATED TO 501(C)3 PROPERTY TAX EXEMPTION APPLICATIONS HEARD ON JANUARY 29, 2026.

-Burt Harvey, Auditor

8. APPROVE OR DENY FINDINGS OF HEARING OFFICER FOR APPEALS RELATED TO THE FARMLAND ASSESSMENT ACT OR URBAN FARMING ACT HEARD ON JANUARY 29, 2026.

-Burt Harvey, Auditor

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS - In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Jolynn Clegg at 801-851-8113. Handicap parking is available as well as a level entrance to the building. Interpretation services are available with prior notice for the hearing disabled.