

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 28, 2026 at 2:00 P.M.**

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

**ALSO PRESENT:**

Jolynn Clegg, Utah County Clerk's Office  
Wendy Wright, Utah County Health Department  
Bonnie Hargreaves, Utah County Health Department  
Kaylie Lake, Utah County Health Department  
Mekel Jones, Utah County Health Department  
Linnea Fletcher, Utah County Health Department  
Dakota Froisland, Utah County Health Department  
Brian Alba, Utah County Health Department  
Sarah Callaway, Utah County Health Department  
Tyler Plewe, Utah County Health Department  
Burt Garfield, Utah County Assessor  
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

Andrea Allen, Utah County Recorder  
Paul Child, Utah County Recorder's Office  
Robert Baxter, Utah County Purchasing Manager  
Burt Harvey, Utah County Auditor's Office  
Gena Case, Utah County Auditor's Office  
PJ Maughan, Utah County Human Resources  
Brandon Chambers, Utah County Human Resources  
Bronson Bean, Information Systems  
Jackie Larson, 7 Bar Farming  
Rex Larsen, Utah County resident  
Craig Cusick, Utah County resident  
Julie Sainsbury, Utah County resident  
Aubrey Quijano, no information given  
Travis Hoban, Provo City Council  
Dave Ross, Utah County resident

Commissioner Beltran 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 JANUARY 14, 2026.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon**  
**NAY: None**

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 1/26/2026.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon**  
**NAY: None**

APPROVED

**3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 1/26/2026.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 3. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon  
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 2024 & 2025.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon  
NAY: None

APPROVED

**5. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY 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. 5. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon  
NAY: None

APPROVED

**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.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 6 with the recommendations. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon  
NAY: None

APPROVED

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

Commissioner Powers Gardner made the motion to approve Agenda Item No. 7. The motion was seconded by Commissioner Gordon and carried with the following vote:

AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon

**NAY: None**

APPROVED

**Commissioner Powers Gardner made the motion to adjourn. The motion was seconded by  
Commissioner Gordon and carried with the following vote:**

**AYE: Skyler Beltran  
Amelia Powers Gardner  
Brandon Gordon**

**NAY: None**

There being no further business, the meeting adjourned at 2:04 P.M.

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Skyler Beltran, 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