

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 Gordon 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.

Skyler Beltran, Commission Chair

ATTEST:

Rodney W. Mann
Utah County Auditor

Copies available upon request or online at: www.utahcounty.gov or www.utah.gov/pmn
Recorded by Jolynn Clegg and transcribed by Sally Leo, Board of Equalization Secretary