

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Wednesday, February 18, 2026 at 2:00 P.M.**

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

**ALSO PRESENT:**

Paul Jones, Utah County Attorney's Office  
Jolynn Clegg, Utah County Clerk's Office  
Burt Garfield, Utah County Assessor  
Theron Case, Utah County Chief Deputy Assessor  
Janalee Anderson, Utah County Assessor's Office  
Mark Carter, Utah County Assessor's Office  
Karen Bowman, Utah County Assessor's Office  
Linnea Fletcher, Utah County Health Department  
Jeff Atwood, Farmland Reserve

Ezra Nair, Utah County Administrator  
Andrea Allen, Utah County Recorder  
Paul Child, Utah County Recorder's Office  
Rod Mann, Utah County Auditor  
Burt Harvey, Utah County Auditor's Office  
Gena Case, Utah County Auditor's Office  
Robert Baxter, Utah County Purchasing Manager  
Patrick Wawro, Information Systems Director  
Bronson Bean, Information Systems

Commissioner Beltran called the meeting to order at 2:03 P.M. and welcomed those present. The following matters were discussed:

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

Commissioner Gordon made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Powers Gardner 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: 2/13/2026.**

Commissioner Gordon made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Powers Gardner 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: 2/13/2026.**

Commissioner Gordon made the motion to approve Agenda Item No. 3. The motion was seconded by Commissioner Powers Gardner 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 2025.**

Theron Case asked the Board to strike this item. The property owner misunderstood the application.

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

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

**NAY: None**

STRICKEN

**5. 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. 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.**

Mark Carter of the Assessor's Office recommended approving Item #1 and denying Item #'s 2-4.

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

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

**NAY: None**

APPROVED

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

**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

**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.**

There was a discussion about the processes used by the Auditor’s Office in conjunction with the procedures to be utilized by the hearing officer for appeals.

**Commissioner Powers Gardner made the motion to approve Agenda Item No. 8 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

**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 2:19 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