

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

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

ALSO PRESENT:

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
Aaron Davidson, Utah County Clerk
Ruth-Ann Frisby, Utah County Clerk's Office
Becky Oakley, Brades Place
Jim Evans, Freedom Festival

Andrea Allen, Utah County Recorder
Jason Thurlow, Utah County Recorder's Office
Burt Harvey, Utah County Auditor's Office
Mandi North, Utah County Auditor's Office
Gena Case, Utah County Auditor's Office
Carrie Bennett-Trainer, Utah County Health Dept
Bronson Bean, Information Systems
Kyle Hansen, Intermountain Health

Commissioner Beltran called the meeting to order at 2:04 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON FEBRUARY 18, 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: 3/16/2026.

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: 3/16/2026.

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 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 agreed there is a factual error with Item #2 and recommended approval.

Commissioner Gordon made the motion to approve Agenda Item No. 4 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

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 Gordon made the motion to approve Agenda Item No. 5. 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

Commissioner Powers Gardner’s Zoom call dropped after Agenda Item #5.

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

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

**AYE: Skyler Beltran
Brandon Gordon
NAY: None**

APPROVED

7. APPROVE OR DENY FINDINGS OF HEARING OFFICER FOR APPEALS RELATED TO THE FARMLAND ASSESSMENT ACT OR URBAN FARMING ACT HEARD ON FEBRUARY 26, 2026.

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

**AYE: Skyler Beltran
Brandon Gordon
NAY: None**

APPROVED

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

**AYE: Skyler Beltran
Brandon Gordon**
NAY: None

There being no further business, the meeting adjourned at 2:12 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