

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 25, 2026 at 2:00 P.M.**

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

**ALSO PRESENT:**

Ruth-Ann Frisby, Utah County Clerk's Office  
Aaron Davidson, Utah County Clerk  
Burt Garfield, Utah County Assessor  
Theron Case, Utah County Chief Deputy Assessor  
Bronson Bean, Information Systems  
Debbie Eastwood, no information given  
Deanna Horton, no information given

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  
Jason Garrett, Utah County Health Department

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 MARCH 18, 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: 3/23/2026.**

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: 3/23/2026.**

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 PETITIONS TO BOARD OF EQUALIZATION TO HEAR CONTINUING PROPERTY TAX EXEMPTION AFTER FILING DEADLINE AS PER RECOMMENDATIONS OF THE AUDITOR’S OFFICE.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 4 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

**5. APPROVE OR DENY 2026 REVOCATION OF 2026 PROPERTY TAX EXEMPTION FOR ARCHES ACADEMY INC, PERSONAL PROPERTY ACCOUNT NUMBER 87178, AS REQUESTED BY THE ORGANIZATION.**

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 ACTIONS RELATED TO THE FARMLAND ASSESSMENT ACT OR URBAN FARMING ACT AFTER EXPIRATION OF 60-DAY FILING DEADLINE AS PER RECOMMENDATIONS BY THE AUDITOR’S OFFICE.**

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

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 2:07 P.M.

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Skyler Beltran, Commission Chair

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ATTEST:

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Rodney W. Mann  
Utah County Auditor

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Recorded by Ruth-Ann Frisby and transcribed by Sally Leo, Board of Equalization Secretary