

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Wednesday, April 1, 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
Burt Garfield, Utah County Assessor
Theron Case, Utah County Chief Deputy Assessor
Mark Carter, Utah County Assessor's Office
Karen Bowman, Utah County Assessor's Office
PJ Maughan, Utah County Human Resources Office
Bronson Bean, Information Systems
Barry McLerran, Senator John Curtis' Office
Jacob Hall, Un-affiliated

Andrea Allen, Utah County Recorder
Jason Thurlow, Utah County Recorder's Office
Paul Child, Utah County Recorder's Office
Robert Baxter, Utah County Purchasing Manager
Eric Edwards, Utah County Health Department
Burt Harvey, Utah County Auditor's Office
Gena Case, Utah County Auditor's Office
Adam Petrucka, Un-affiliated

Commissioner Beltran called the meeting to order at 2:02 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON MARCH 25, 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: 3/30/2026.

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 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 may be a factual error with Item #2 and recommended approval. Commissioner Gordon made the motion to deny Item #1 and approve Item #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

4. ACCEPT OR DENY 2026 PETITION FOR PROPERTY TAX EXEMPTION RECEIVED AFTER THE STATE MANDATED DEADLINE OF MARCH 2, 2026 FOR BRIGHAM YOUNG UNIVERSITY, PERSONAL PROPERTY ACCOUNT NUMBERS 113741 AND 113742.

Commissioner Gordon made the motion to accept 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

ACCEPTED

5. APPROVE OR DENY 2026 ANNUAL STATEMENT 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 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 Powers Gardner made the motion to approve Agenda Item No. 6. 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 2:06 P.M.

Skyler Beltran, Commission Chair

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ATTEST:

Rodney W. Mann
Utah County Auditor

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