

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 22, 2026 at 2:00 P.M.

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

ALSO PRESENT:

Ruth-Ann Frisby, Utah County Clerk's Office
Russ J Rampton, Utah County Clerk's Office
Theron Case, Utah County Chief Deputy Assessor
Richard Mickelsen, TSSD
Sam Grimes, TSSD
James Tracy, attorney for Randall Danjanovich
J. Allen, no information given
Bronson Bean, Information Systems
Patrick Wawro, Information Systems Director

Autumn Jones, Children's Justice Center
Rebekah Jermann, Children's Justice Center
Maryn Kawai, Children's Justice Center
Eric Edwards, Utah County Health Department
Eldon Packer, Utah County Sheriff's Office
Shawn Carter, Utah County Sheriff's Office
Robert Baxter, Utah County Purchasing Manager
Gena Case, Utah County Auditor's Office
Burt Harvey, Utah County Auditor's Office

Commissioner Beltran called the meeting to order at 2:21 P.M. and welcomed those present. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON APRIL 1, 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 HEARING PROCESS REPORT, REPORT DATE: 4/16/2026.

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 OR DENY THE CLASSIFICATION CHANGE PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2025.

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 SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2025.

Commissioner Gordon made the motion to approve 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

APPROVED

5. 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. 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

6. APPROVE OR DENY FINDINGS OF HEARING OFFICER FOR APPEALS RELATED TO 501(C)3 PROPERTY TAX EXEMPTION APPLICATIONS HEARD ON MARCH 19, 2026 & MARCH 26, 2026.

Commissioner Gordon made the motion to approve Agenda Item No. 6. 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 THE FARMLAND ASSESSMENT ACT OR URBAN FARMING ACT HEARD ON MARCH 26, 2026.

Commissioner Gordon made the motion to approve Agenda Item No. 7. 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 Gordon made the motion to adjourn. The motion was seconded by Commissioner Powers Gardner 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 2:25 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 Ruth-Ann Frisby and transcribed by Sally Leo, Board of Equalization Secretary