

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Wednesday, August 12, 2026 at 2:00 P.M.**

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

**ALSO PRESENT:**

Jolynn Clegg, Utah County Clerk's Office  
Bronson Bean, Information Systems  
Patrick Wawro, Information Systems Director  
Burt Garfield, Utah County Assessor  
Theron Case, Utah County Chief Deputy Assessor  
Janalee Anderson, Utah County Assessor's Office  
Rebecca Martell, Children's Justice Center Director  
Chris Cowden, no information given

Andrea Allen, Utah County Recorder  
Paul Child, Utah County Recorder's Office  
Derek Shumway, Utah County Commission Office  
Aileen Conder, Utah County Commission Office  
Magnus Nichols, Utah County Commission Office  
PJ Maughan, Utah County Human Resources Office  
Dakota Froisland, Utah County Health Department  
Parker Carlquist, Utah County Health Department

**ALSO PRESENT** (*Electronically*):

Burt Harvey, Utah County Auditor's Office

Commissioner Beltran called the meeting to order at 2:06 P.M. and welcomed those present. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JULY 22, 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: 8/10/2026.**

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 THE CLASSIFICATION CHANGE FROM PRIMARY RESIDENTIAL TO SECONDARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 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 THE CLASSIFICATION CHANGE FROM SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2026.**

Commissioner Powers Gardner made the motion to approve Agenda Item No. 4. 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 FINDINGS OF HEARING OFFICER FOR APPEALS RELATED TO THE FARMLAND ASSESSMENT ACT OR URBAN FARMING ACT HEARD ON JULY 16, 2026.**

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

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 2:09 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