

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Wednesday, September 2, 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, Utah County Information Systems
Burt Garfield, Utah County Assessor
Theron Case, Utah County Chief Deputy Assessor
Karen Bowman, Utah County Assessor's Office
Diane Garcia, Utah County Assessor's Office
Janalee Anderson, Utah County Assessor's Office
Aileen Conder, Utah County Commission Office
Magnus Nichols, Utah County Commission Office
Derek Shumway, Utah County Commission Office

Andrea Allen, Utah County Recorder
Jason Thurlow, Utah County Recorder's Office
Eric Edwards, Utah County Health Department
Linnea Fletcher, Utah County Health Department
Charisse Ortt, Utah County Auditor's Office
Piper Bouldin, Utah County Auditor's Office
Ty Davis, Utah County Auditor's Office
Gena Case, Utah County Auditor's Office
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 AUGUST 19, 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: 8/31/2026.

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 REPORT OF APPEALS DISMISSED DUE TO TAXPAYER'S FAILURE TO CURE DEFICIENCY, LETTERS DATED TO BE MAILED 09/02/2026.

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 501(C)3 PROPERTY TAX EXEMPTION APPLICATIONS HEARD ON AUGUST 20, 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

6. APPROVE OR DENY FINDINGS OF HEARING OFFICER FOR APPEALS RELATED TO THE FARMLAND ASSESSMENT ACT OR URBAN FARMING ACT HEARD ON AUGUST 20, 2026.

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 2:08 P.M.

ATTEST:

Skyler Beltran, Commission Chair

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Rodney W. Mann
Utah County Auditor

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Recorded by Jolynn Clegg and transcribed by Sally Leo, Board of Equalization Secretary