

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 16, 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
Burt Garfield, Utah County Assessor
Theron Case, Utah County Chief Deputy Assessor
Diane Garcia, Utah County Assessor's Office
Karen Bowman, Utah County Assessor's Office
Aileen Conder, Utah County Commission Office
Magnus Nichols, Utah County Commission Office
Matt Dugdale, Stifel
Jed Webb, no information given

Paul Child, Utah County Recorder's Office
Jason Thurlow, Utah County Recorder's Office
Tyler Plewe, Utah County Health Department
Sarah Callaway, Utah County Health Department
Marla Brannum, Utah County Health Department
PJ Maughan, Utah County Human Resources Dept
Eldon Packer, Utah County Sheriff's Office
Burt Harvey, Utah County Auditor's Office

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 SEPTEMBER 2, 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 ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 9/14/2026.

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

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

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 THE ASSESSOR REQUEST TO GRANT THE RESIDENTIAL EXEMPTION FOR PARCEL NO. 37:235:0006, AS THE HOUSEHOLD'S QUALIFYING PRIMARY RESIDENCE, AND DENY FOR PARCEL NO. 55:378:0013.

Commissioner Gordon made the motion to approve the first parcel and deny the second parcel. 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 AND DENIED

6. APPROVE BOARD OF EQUALIZATION REPORT OF APPEALS DISMISSED DUE TO TAXPAYER'S FAILURE TO CURE DEFICIENCY, LETTERS DATED TO BE MAILED 9/16/2026.

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 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. 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:

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**AYE: Skyler Beltran
Amelia Powers Gardner
Brandon Gordon**
NAY: None

There being no further business, the meeting adjourned at 2:06 P.M.

ATTEST:

Skyler Beltran, Commission Chair

Rodney W. Mann
Utah County Auditor

Copies available upon request or online at: www.utahcounty.gov or www.utah.gov/pmn
Recorded by Jolynn Clegg and transcribed by Sally Leo, Board of Equalization Secretary