

MINUTES OF PUBLIC MEETING OF
THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Wednesday, October 7, 2026 at 2:00 P.M.

PRESENT: COMMISSIONER SKYLER BELTRAN, CHAIR
COMMISSIONER BRANDON GORDON

ALSO PRESENT:
See attachment

Commissioner Beltran called the meeting to order at 2:04 P.M. and welcomed those present. He noted the absence of Commissioner Powers Gardner. The following matters were discussed:

1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON SEPTEMBER 23, 2026.

Commissioner Gordon made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

APPROVED

2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 10/5/2026.

Commissioner Gordon made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

APPROVED

3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT – REPORT DATE: 10/5/2026.

Commissioner Gordon made the motion to approve Agenda Item No. 3. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

APPROVED

4. 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. 4. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

APPROVED

5. 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. 5. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

APPROVED

6. 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.

Utah County Assessor Burt Garfield agreed there may be a factual error on Item #18 and recommended approval. Commissioner Beltran also approved Item #5 and 6.

Commissioner Gordon made the motion to approve Agenda Item No. 6 with the recommendations. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

APPROVED

7. APPROVE OR DENY FINDINGS OF HEARING OFFICER FOR APPEALS RELATED TO THE FARMLAND ASSESSMENT ACT, URBAN FARMING ACT, OR PERSONAL PROPERTY VALUATION HEARD OF SEPTEMBER 17, 2026.

Commissioner Gordon made the motion to approve Agenda Item No. 7. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

APPROVED

Commissioner Gordon made the motion to adjourn. The motion was seconded by Commissioner Beltran and carried with the following vote:

AYE: Skyler Beltran
Brandon Gordon
NAY: None

There being no further business, the meeting adjourned at 2:08 P.M.

ATTEST:

Skyler Beltran, Commission Chair

Rodney W. Mann

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Utah County Auditor

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

BOARD OF COMMISSIONERS OF UTAH COUNTY
PUBLIC MEETING ATTENDANCE SHEET
October 7, 2026 - 2:00 p.m.

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Name	Agency
BROWNS BEAN	VCIS
Heather Allen	CJC
BRAWDON CHAMBERS	VTCA HL
Katherine Grande	
J. Allen	Citizen
Andrea Allen	Readers
Janet Anderson	Assessor
Karen Bowman	Assessor
Justin Gordon	
Brad Patterson	Gilmore & Bell
Paul Child	Recorder's
Kayla Cannon	
David Chappell	Citizen
Elias Russell	Citizen
Tracey Gregorich	Citizen
Kathryn Peterson	Citizen
Caroline Gleich	Citizen
Megan Bartholomew	CITIZEN
Ian Jensen	Citizen
Danida Jimenez	orem resident

BOARD OF COMMISSIONERS OF UTAH COUNTY
PUBLIC MEETING ATTENDANCE SHEET
October 7, 2026 - 2:00 p.m.

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Name	Agency
Shelby Kozak	UCLA
Alyssa Miller	
Tevita Rowland	
Summer Washburn	
Olivia Fryer	UT vs Tech Billionaires
Garrett Maian	
Savannah Seimons	
TINA WALL	
MERRITT Fullmetz	HR
Mark Allen	SEU
Amy Lawson	Towle CARES
Jessica Perschon	Towle CARES
Seretta Merriam	
Natalie Merriam	Towle Care
~~Patience Seimons~~	
Shaelyn Beggs	
Aspen Azalea	Protect Utah
Sarah King	
Lindsay Erickson	
Jen Albrecht	
Buffy Small	

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Agency

noise

Abbigail Alvord