

**OFFICIAL PROCEEDINGS OF THE BOARD OF
COUNTY COMMISSIONERS, TETON COUNTY, WYOMING**

The Board of County Commissioners in Teton County, Wyoming met in special session at 9:00am on **August 6, 2020** in the Commissioners Chambers located at 200 South Willow, Jackson, Wyoming.

The purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2019 property tax assessments.

Present: Natalia Macker Chair, Mark Barron, Mark Newcomb, and Luther Propst. Greg Epstein arrived at 8:13am.

Hearing Officer: Melissa Owens

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Maureen Murphy, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

Nancy D. and Phillip W. Baxter, Trustees Parcel R0011915

The Baxter hearing for Parcel #R0003712 located at 14560 E. Braman Road, Moran, WY began at 8:00am with the Hearing Officer giving an overview of the proceedings.

Commissioner Epstein joined the hearing at 8:13am.

Exhibits A1-G1 from the Assessor and Exhibits 1.1-1.4 from the Appellant were admitted with no objections. There were no opening comments.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board.

The Board took the opportunity to ask questions of the Assessor.

Mr. and Mrs. Baxter presented their argument. Keith Gingery, Deputy County Attorney representing the County Assessor, had no questions for the Appellant.

Commissioner Newcomb noted that the PRD and COD in Exhibit A-3 were flipped. Assessor Shinkle confirmed but noted that it did not affect the assessed value.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor and Chief Deputy Assessor Kristin Williamson.

Closing remarks were given by Mr. Gingery and Mr. and Mrs. Baxter.

The Hearing Officer's did not make a recommendation due to internet problems. There was discussion among the Board.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein that the County Board of Equalization affirm the Assessor's 2020 Assessment of property located 14560 Braham Road, Moran, WY and owned by Nancy D. and Philip W. Baxter, Trustees in the amount of \$4,657,164.00 based on the Findings of Fact in paragraph 5 on Exhibit A-4 and Conclusions of Law in paragraph 6 on Exhibit A-5. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 9:45am and Chairwoman Macker left the meeting. The meeting reconvened at 10:00am.

Joel T. and Kelly Jeanne Bettner Parcel R0011681

The hearing for Joel T. and Kelly Jeanne Bettner, Parcel #R0008581 located at 370 E. Aspen Meadow Lane, Alta WY began at 9:00am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-F1 from the Assessor and Exhibits 1.1-1.5 from the Appellant are admitted with no objections.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor's process and exhibits to the Board.

Mr. Gingery asked questions of Kristin Williamson, Chief Deputy Assessor.

Mr. Bettner presented his argument and exhibits.

The Board asked questions for the Appellant or the Assessor.

Closing arguments were given by the Mr. Gingery and Mr. Bettner.

The Hearing Officer's recommendation was to affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment.

A motion was made by Commissioner Epstein and seconded by Commissioner Barron that the County Board of Equalization affirm the appeal for Joel and Kelly Bettner, R0011681, based on the Findings of Fact and Conclusions of Applicable Law. Hearing Officer Owens called for a vote. The vote showed 4-0 in favor and the motion carried.

The meeting was recessed at 11:24am and reconvened at 11:32am.

Dan S. Bloomberg and Irene A. Beardsley Parcel R0009996

The hearing for Dan S. Bloomberg and Irene A. Beardsley for Parcel #R0009996 located at 440 E. Buckwheat Circle, Jackson, WY began at 11:32am with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-F1 from the Assessor and Exhibits 1.1-1.7 from the Appellant are admitted with no objections.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor’s process and exhibits to the Board. Mr. Bloomberg asked questions of the Assessor.

Mr. Bloomberg presented his argument. Keith Gingery, Deputy County Attorney representing the County Assessor, asked questions of the Appellant.

The Board had no questions for the Appellant or the Assessor

Closing arguments were given by the Mr. Bloomberg and Mr. Gingery.

The Hearing Officer’s recommendation was to affirm the Assessor’s valuation as the landowner did not present enough to overturn the assessment. Commissioners Newcomb, Barron, Propst, and Macker were able to concur with the recommendation of the Hearing Officer.

A motion was made by Commissioner Barron and seconded by Commissioner Epstein that the County Board of Equalization should affirm the Assessor’s 2020 Assessment of property located 440 E. Buckwheat Circle, Jackson, WY and owned by Dan Bloomberg and Irene Beardsley, Co-Trustees, in the amount of \$2,549,269 following legal item particularly paragraphs 5 and 6.. Hearing Officer Owens called for a vote. The vote showed 4-0 in favor and the motion carried.

The hearing was recessed at 12:30pm and reconvened at 1:15pm.

Present: Natalia Macker Chair, Mark Barron, Mark Newcomb, and Luther Propst. Greg Epstein arrived at 8:13am.

Hearing Officer: Melissa Owens

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Maureen Murphy, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

Patty K. Cook Revocable Trust Parcel R0009808

The hearing for Patty K. Cook Revocable Trust for Parcel #R0009808 located at 740 E. Zenith, Jackson, WY began at 1:15pm with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-F1 from the Assessor and Exhibits 1.1-1.4 from the Appellant are admitted with no objections. Additional exhibits 2.1-3.5 that were submitted after the deadline were admitted with no objections.

Mr. Gingery and County Assessor Melissa Shinkle presented the Assessor’s process and exhibits to the Board. Ms. Cook asked questions of the Assessor.

Ms. Cook presented her argument. Keith Gingery, Deputy County Attorney representing the County Assessor, asked questions of the Appellant.

The Board had no questions for the Appellant or the Assessor.

The meeting was recessed at 1:59pm and reconvened at 2:05pm.

There were no closing arguments.

The Hearing Officer’s recommendation was to affirm the Assessor’s valuation as the landowner did not present enough to overturn the assessment. Commissioners Newcomb, Barron, Propst, and Macker were able to concur with the recommendation of the Hearing Officer.

A motion was made by Commissioner Macker and seconded by Commissioner Barron that the County Board of Equalization affirm the Assessor’s 2020 Assessment of property located 740 E. Zenith, Jackson, WY and owned by Patty K. Cook Revocable Trust in the amount of \$1,633,979 based upon the following legal item particularly paragraphs 5 and 6. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 2:15pm and reconvened at 3:00pm.

Natalie T. Fogarty Investment Parcel R0007282

The hearing for Natalie T. Fogarty Investment for Parcel #R0007282 located at 3548 N. Lake Creek Drive #22-2-2, Wilson, WY did not happen due to the Appellant not showing up in Zoom.

The hearing was adjourned by Hearing Officer Melissa Owens at 3:20pm.

Respectfully submitted: sdf

TETON COUNTY BOARD OF COMMISSIONERS

Natalia D. Macker, Chair

Greg Epstein, Vice-Chair

Mark Barron

Mark Newcomb

ATTEST:

Luther Propst

Sherry L. Daigle, County Clerk