

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

The Teton County Board of Commissioners met in a special meeting on **September 7, 2023** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 9:14 a.m.

Pursuant to Wyoming State Statute §39-13-102 and §39-13-109(b), and Chapter 7 of the State Board of Equalization Rules, the purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2023 property tax assessments.

Commission present: Luther Propst, Chair, Wes Gardner, and Mark Newcomb were present. Wes Gardner left the meeting in the morning and Natalia Macker, Vice-Chair, joined the meeting in the afternoon at 2:30 p.m. Commissioner Epstein was absent.

Hearing Officer: Richard Stout

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Maureen Murphy, and Deputy County Clerk Chalice Weichman.

HOUMES, STEPHEN WAYNE & KATIE J PARCEL ACCOUNT #R0011632

The Stephen Wayne & Katie J Houmes hearing for Parcel #R0011632 located at 140 Alta Meadows, Alta, Wyoming began at 9:18 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-H43 from the Assessor, which include the Appellant's exhibits starting on "H10" and going to "H43," were admitted with no objections.

The meeting recessed at 9:19 a.m. to review additional exhibits from the Appellant, and the meeting reconvened at 9:30 a.m.

Additional exhibits 1.1-6.3, from the Appellant, were admitted on the condition that the Appellant explain his exhibits 2.1, 4.1, 4.2, 5.1, and 5.2.c

Stephen Houmes, the Appellant, explained his exhibits, and all exhibits were admitted to the record.

The meeting recessed at 9:37 a.m. and reconvened at 9:55 a.m.

Keith Gingery, Chief Deputy County Attorney, representing the Assessor, informed the Board that the Assessor and the Appellant resolved the appeal during the break. Mr. Houmes, based on the changes made by the Assessor, withdrew his appeal.

The matter was closed, and the meeting recessed at 9:57 a.m. and reconvened at 9:59 a.m.

SALTER, ANDREW H & GAMMER, MICHELLE A LIVING TRUST PARCEL ACCOUNT #R0003768

The Andrew H Salter & Michelle A Living Trust hearing for Parcel #R0003769 located at 2105 N. Pratt Rd., Jackson, Wyoming, began at 10:00 a.m. with the Hearing Officer giving an overview of the proceedings and swearing in the witnesses.

Exhibits A1-J2 from the Assessor, and Exhibits 1.1-11.1 from the Appellant, were submitted. Andrew Salter, the Appellant, objected to exhibits G1-G8, and all exhibits except for exhibits G1 through G8 were admitted without objection.

The meeting recessed at 10:06 a.m. to correct an incomplete exhibit, and reconvened at 10:15 a.m.

The Board was given an updated exhibit "F1," which includes changes to the order of addresses in the sales ratio analysis.

Mr. Salter gave his opening argument.

Keith Gingery, Chief Deputy County Attorney, asked questions of Melissa Shinkle, County Assessor.

Mr. Salter asked questions of Ms. Shinkle. Mr. Gingery and Mr. Salter redirected with additional questions, then the Board asked questions of Ms. Shinkle.

The Hearing Officer's recommendation was to continue this hearing to allow the Assessor to review the issues contained in the property profile.

A motion was made by Commissioner Newcomb and seconded by Commissioner Propst to continue the hearing of account #R0003768 for the property located at 2105 N. Pratt and owned by Andrew H Salter. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

Commissioner Gardner left the meeting at 11:16 p.m.

The meeting recessed at 11:16 a.m. and reconvened at 2:40 p.m. with Commissioners Propst, Newcomb, and Macker present.

LESTER, RICHARD K & COLUMBIA, ANNE PARCEL ACCOUNT #R0021058

The Richard K Lester and Anne Columbia hearing for Parcel #R0021058 located at 3315 Four Pines Rd., Teton Village, Wyoming, began at 2:42 p.m. with the Hearing Officer giving an overview of the proceedings and swearing in the witnesses.

Exhibits A1-G5 from the Assessor, and 1.1-5.1 from the Appellant, were admitted with no objections. Additionally, the Appellant submitted new exhibits: 6.1 in place of her original 2.1, 6.2, and 6.3, all of which were admitted with no objections.

Anne Columbia, Appellant, gave her argument.

The meeting recessed at 2:50 p.m. to review the new information, and the meeting reconvened at 3:02 p.m.

Keith Gingery, Chief Deputy County Attorney, asked questions of Melissa Shinkle, County Assessor. Mr. Gingery and Ms. Columbia gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2023 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Macker and seconded by Commissioner Newcomb to affirm the Assessor's 2023 Assessment of account number R0021058, for property located at 3315 Four Pines Road, and owned by Richard K Lester & Anne Columbia, based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

CYGNUS JACKSON HOLE, LLC PARCEL ACCOUNT #R0010547

The Cygnus Jackson Hole, LLC hearing for Parcel #R0010547 located at 3212 W. Washakie Rd., Teton Village, Wyoming, was scheduled to begin at 3:00 p.m., but the Appellant did not appear.

A motion was made by Commissioner Macker and seconded by Commissioner Propst to dismiss the appeal of account number #R0010547, for property located at 3212 West Washakie Road, Teton Village, Wyoming, and owned by Cygnus Jackson Hole, LLC, based on the Appellant's failure to appear. Hearing Officer Stout called for a vote. The vote showed all in favor and the motion carried.

ADJOURN

A motion was made by Commissioner Propst and seconded by Commissioner Newcomb to adjourn. Hearing Officer Stout called for the vote. The vote showed all in favor and the motion carried. The meeting adjourned at 3:24 p.m.

Respectfully submitted,
Chalice Weichman
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

Luther Propst, Chair

ATTEST:

Maureen E. Murphy, County Clerk