

**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 9:30am on **August 12, 2019** 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 2018 property tax assessments.

Commissioners present: Natalia Macker Chair, Greg Epstein Vice-Chair, Mark Barron, and Luther Propst. Mark Newcomb was absent.

Hearing Officer: Melissa Owens

Court Reporter: Lani Lewis with T&T Reporting, LLC of Idaho Falls, Idaho

Also present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Sherry L. Daigle, Chief Deputy Assessor Kristin Williamson, Board of County Commissioners Administrator Alyssa Watkins, and Deputy County Clerk Shelley Fairbanks

Richard M. Weinbrandt and Nina Helm Parcel R0001609

The Weinbrandt hearing for Parcel #R0001609 located at 295 Meriwether Circle, Alta, WY began at 9:30am with the Hearing Officer giving an overview of the proceedings.

Richard Weinbrandt, the Appellant, began by discussing the 30 day notice received.

Exhibits A-F2 from the Assessor and Exhibits 1-1 and 2 from the Appellant are admitted with no objections.

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

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

Mr. Gingery called Kristin Williamson, Chief Deputy County Assessor, to discuss land valuations in Alta and square footage in homes.

The Board took the opportunity to ask questions of the Appellant and/or the Assessor.

Closing arguments were given by the Mr. Weinbrandt, the Appellant, and Mr. Gingery on behalf of the Assessor.

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

A motion was made by Commissioner Macker and seconded by Commissioner Epstein that the County Board of Equalization affirm the Assessor's 2019 Assessment of property located 295 Meriwether Circle, Alta, WY and owned by Richard Weinbrandt and Nina E. Helm. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed at 10:51am. and reconvened at 12:00pm.

Carney Revocable Trust Parcel R0010983

The hearing for Carney Revocable Trust for Parcel #R0010983 located at 3470 McCollister Drive, Teton Village began at 12:00pm with the Hearing Officer giving an overview of the proceedings. Tim Carney spoke on behalf of the Appellant, Carney Revocable Trust.

Mr. Carney presented his argument.

Exhibits A - F from the Assessor and Exhibits 1 – 3-72 from the Appellant are admitted with no objections.

Keith Gingery, Deputy County Attorney representing the County Assessor, asked questions of the Appellant.

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

The Board took the opportunity to ask questions of the Appellant and/or the Assessor.

There were no closing arguments were given by the Mr. Carney and closing remarks were made by Mr. Gingery on behalf of the Assessor.

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 Assessor's 2019 Assessment of property located 3470 McCollister Drive, Teton Village, WY and owned by Carney Revocable Trust. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The meeting was recessed for lunch at 12:43pm and reconvened at 2:00pm.

Commissioners present: Natalia Macker Chair, Greg Epstein Vice-Chair, Mark Barron, Mark Newcomb, and Luther Propst.

Hearing Officer: Melissa Owens

Court Reporter: Lani Lewis with T&T Reporting, LLC of Idaho Falls, Idaho

Also present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Sherry L. Daigle, Chief Deputy Assessor Kristin Williamson, Board of County Commissioners Administrator Alyssa Watkins, and Deputy County Clerk Shelley Fairbanks

Richard K. Lester and Anne Columbia Parcel R0021058

The hearing for Richard K. Lester and Anne Columbia for Parcel #R0021058 located at 3315 Four Pines Road, Wilson, WY began at 2:00pm with Anne Columbia speaking on behalf of the Appellants, withdrawing their appeal due to an agreement between the Teton County Assessor and the Appellants.

The meeting was recessed at 2:05pm and reconvened at 2:35pm.

Gregory Herrick Parcel R0003615

The hearing for Gregory Herrick for Parcel #R0003615 located at 2650 Stonecrop Road, Wilson, WY began at 2:35pm with the Hearing Officer giving an overview of the proceedings.

Gregory Herrick spoke on his behalf and stated he did not receive the amended tax statement until seeing the exhibits for this hearing. He would like to continue this hearing for 30 more days. Mr. Herrick asked that Cindy Barlow be allowed to speak on his behalf and then he would be willing to continue at this time.

Exhibits A - I from the Assessor and Exhibits 1 – 6-49 from the Appellant are admitted with no objections. Mr. Herrick requested some additional exhibits be admitted. Mr. Gingery asked for a short recess to review the new exhibits.

The meeting was recessed at 2:48pm and reconvened at 3:02pm.

Mr. Gingery, on behalf of the Assessor, objected to the additional exhibits (named Exhibit 7) as the Assessor has not had the chance to understand the methodology used. Cindy Barlow explained the exhibits and how they would affect their appeal. Mr. Gingery asked for a continuance to review the new exhibits.

The Hearing Officer granted a continuance of this hearing to Tuesday, August 13, 2019 at 11:00am.

The hearing was adjourned by Hearing Officer Melissa Owens at 3:18pm.

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