

**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 11:00am on **August 16, 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 2019 property tax assessments.

Present: Natalia Macker Chair, Mark Barron, and Mark Newcomb. Greg Epstein and Luther Propst were absent.

Hearing Officer: Melissa Owens

Court Reporter: Amber Williams with T&T Reporting, LLC of Idaho Falls, Idaho

Staff present: County Assessor Melissa Shinkle, Chief Deputy County Attorney Keith Gingery, County Clerk Sherry L. Daigle, Chief Deputy Assessor Kristin Williamson, and Deputy County Clerk Shelley Fairbanks

MFD-LJF Trust Parcel R0002432

The hearing for MFD-LJF Trust for Parcel #R0002432 located at 4140 S. Wilson Road, Jackson, WY began at 11:00am with the Hearing Officer giving an overview of the proceedings. The Hearing Officer stated she would not make a recommendation due to a conflict of interest.

Marc Domsy spoke on behalf of the Appellants, MFD-LJF Trust.

Exhibits A-G2 from the Assessor and Exhibits 1.1-1.4 from the Appellant are admitted with no objections.

Mr. Domsy presented his argument. Mr. Gingery had no questions for Mr. Domsy.

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

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

Closing remarks were given by the Mr. Domsy and Mr. Gingery.

Commissioner Macker recommended that the Board affirm the Assessor's valuation as the landowner did not present enough to overturn the assessment. Commissioners Barron and Newcomb concurred with the recommendation.

A motion was made by Commissioner Macker and seconded by Commissioner Barron that the County Board of Equalization affirm the Assessor's 2019 Assessment of property located 4140 S. Wilson Road, Jackson, WY and owned by MFD-LJF Trust. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

S and B Irrevocable Trust

Hearing Officer Owens stated that it was willful neglect to not show up to the scheduled hearing and unable to contact the appellant as they did not provide any contact information.

Mr. Gingery stated under the rules of Section 20, Chapter 7 Department of Revenue the appeal may be dismissed by the county board if any person willfully neglects or refuses to attend the meeting of the county board and be examined or answer any material questions.

A motion was made by Commissioner Macker and seconded by Commissioner Barron to dismiss the S and B Irrevocable Trust, for the property at 6275 Aspen Drive. Hearing Officer Owens called for a vote. The vote showed all in favor and the motion carried.

The hearing was adjourned by Hearing Officer Melissa Owens at 12:18pm.

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