

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

The Teton County Board of Commissioners met in a special meeting on **August 29, 2023** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 1:02 p.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, Natalia Macker, Vice-Chair, Wes Gardner, and Greg Epstein were present. Mark Newcomb was absent.

Hearing Officer: Richard Stout

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

**HOFFMAN, THOMAS LEO & KATHLEEN HUBER FAMILY TRUST OF 2000
PARCEL ACCOUNT #R0011506 / #R0011505**

The Thomas Leo & Kathleen Huber Hoffman Family Trust of 2000 hearing for Parcel #R0011506 and Parcel #R0011505, located at 410 Yellow Rose, Alta, Wyoming, began at 1:04 p.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-G3 from the Assessor, and Exhibits 1.1-1.3 from the Appellant, were admitted with no objections.

Kathleen Huber Hoffman, Appellant, gave her argument.

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

Ms. Hoffman and the Board asked questions of Ms. Shinkle.

Mr. Gingery and Ms. Hoffman gave closing statements.

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 Epstein and seconded by Commissioner Macker to affirm the Assessor's 2023 Assessment of account numbers #R0011506 and #R0011505, property located at 410 Yellow Rose Drive and owned by Thomas Leo & Kathleen Huber Hoffman Family Trust of 2000 in the amount of \$4,274,654.00 and \$268,456.22 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.

The meeting recessed at 1:45 p.m. and reconvened at 2:16 p.m.

Commissioner Gardner left the meeting and was not present for the Monroe hearing.

MONROE, ALLEN ACCOUNT #R0012066

The Allen Monroe hearing for Parcel #R0012066 located at 4240 Leigh Lane, Alta, Wyoming, began at 2:17 p.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the witnesses.

Exhibits A1-F2 from the Assessor, which includes a protest letter from the Appellant, and no exhibits from the Appellant, were submitted to the record. Allen Monroe, the Appellant, objected to the Assessor's exhibits because they did not include evidence that he wanted to be included in the record.

The meeting recessed at 2:21 p.m. in order to review exhibits, and the meeting reconvened at 2:41 p.m.

Exhibit B3 was added to the Assessor's exhibits, and the Appellant submitted exhibits 1.1-1.31, and all exhibits were admitted with no objections.

Mr. Monroe gave his argument.

Mr. Gingery asked questions of Kedric Putnam, Chief Deputy County Assessor.

Mr. Monroe and the Board asked questions of Mr. Putnam, then Mr. Gingery redirected with additional questions of Mr. Putnam.

Hearing Officer Stout swore-in Melissa Shinkle, Assessor, and Mr. Gingery asked questions of Ms. Shinkle. Mr. Monroe and the Board asked questions of Ms. Shinkle.

Hearing Officer Stout left the meeting at 3:45 p.m. and Chair Propst chaired the meeting.

Hearing Officer Stout left the meeting.

Mr. Gingery and Mr. Monroe gave closing arguments.

A motion was made by Commissioner Macker and seconded by Commissioner Epstein to affirm the Assessor's 2023 Assessment of R0012066; property located at 4240 Leigh Lane and owned by Allen Monroe based upon the findings of fact and conclusions of applicable law, noting that the assessment is the Assessor's amended valuation. The vote was 2-1 with Commissioner Epstein opposed.

ADJOURN

A motion was made by Commissioner Epstein and seconded by Commissioner Macker to adjourn. Chair Propst called for the vote. The vote showed all in favor and the motion carried 3-0. The meeting adjourned at 3:59 p.m.

Respectfully submitted,
Chalice Weichman
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

Luther Propst, Chair

ATTEST:

Maureen E. Murphy, County Clerk