

**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 4, 2021** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 8:30 a.m.

The purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2021 property tax assessments.

Commission present: Natalia Macker, Chairwoman, Luther Propst, Vice-Chairman, Mark Barron, Mark Newcomb and Greg Epstein were present.

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 Chalice Weichman.

STIRN, KELVIN H & NANCY J TRUSTEES Parcel R0009781

and,

ASPEN S LLC R0009777

The Kelvin H & Nancy J Stirn, Trustees, hearing for Parcel #R0009781 located at 1720 West Range Road, Jackson, Wyoming, and the Aspen S, LLC hearing for parcel #R0009777 located at 7700 N Moose-Wilson Road Jackson, Wyoming, began at 8:34 a.m. with the Hearing Officer giving an overview of the proceedings.

Mr. Geittmann made opening comments on behalf of the Appellant.

Exhibits for Parcel RS0009781, A1-Q11 from the Assessor and Exhibits 1.1-2.23 from the Appellant were admitted with no objections. Mr. Gingery clarified that the Exhibit numbers submitted by the Appellant include some overlap.

Exhibits for Parcel R0009777, A1-Q11 from the Assessor and Exhibits 1.1-2.11 from the Appellant were admitted with no objections.

Mr. Geittmann and Mr. Gingery asked questions of Mr. Stirn, the Appellant, regarding Parcel #R0009781, and Parcel #R0009777 which is referred to the Aspen S, LLC property.

Mr. Gingery made opening remarks and presented the Assessor's process and exhibits to the Board, and asked questions of County Assessor Melissa Shinkle.

Chairwoman Macker left the meeting at 9:57 a.m.

The meeting recessed at 9:58 a.m. and reconvened at 10:12 a.m.

Mr. Geittmann asked questions of Assessor Shinkle.

The Board asked questions of Assessor Shinkle and Chief Deputy Assessor Kristin Williamson.

Chairwoman Macker rejoined the meeting at 10:59 a.m.

The meeting recessed at 11:00 a.m. and reconvened at 11:07 a.m.

Mr. Gingery presented final evidence.

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

The Hearing Officer did not make a recommendation.

#R0009781

A motion was made by Commissioner Epstein and seconded by Commissioner Propst to remand this appeal based on State Statute definition of agricultural exemption, numeral three, and that definition regarding how land is leased, or the revenue raised by the lessee (exhibit K-2) and to also include Department of Revenue rules section 3.d.d, regarding proof of annual gross income by the lessee of being more than one-thousand dollars. Furthermore, to remand based on the lack of a clear definition of "sale."

Commissioner Epstein amended his motion to include the request to discuss the Assessor's approach to and handling of corporate entities.

Commissioner Propst, as the motion's second, accepted the amendment.

Chairwoman Macker called for a vote but did not cast a vote due to her absence during the hearing. The vote showed four in favor with Chairwoman Macker abstaining and the motion carried 4-0.

Aspen S, LLC #R0009777

A motion was made by Commissioner Epstein and seconded by Commissioner Propst to remand this appeal based on State Statute definition of agricultural exemption, numeral three, and that definition regarding how land is leased or the revenue raised by the lessee (Exhibit K-2) and to also include Department of Revenue rules chapter 10 section 3(dd), regarding proof of annual gross income by the lessee of being more than one-thousand dollars. Furthermore, to remand based on the lack of a clear definition of "sale." And, to include the request to discuss the Assessor's approach to and handling of corporate entities. Chairwoman Macker called for a vote. The vote showed four in favor with Commissioner Macker abstaining and the motion carried 4-0.

The meeting was recessed at 12:00 p.m. and reconvened at 12:49 p.m.

SPOTTED HORSE RANCH, LLC Parcel #R0000564

and,

KINKY CREEK LAND COMPANY Parcels #R0001043, #R0001044, #R0001045, and #R0001046

The Hearing Officer addressed the matters of Spotted Horse Ranch LLC (Parcel R0000564) and Kinky Creek Land Company, LLC (parcel numbers R0001043, R0001044, R0001045, and R0001046). In an attempt for both parties to work out a settlement, these hearings have been continued to September 7, 2021, beginning at 1:30 p.m.

The meeting recessed at 12:51 p.m. and reconvened at 2:07 p.m.

DCP TRUST Parcel R0021451

The DCP Trust hearing for parcel #R0021451 located at 13605 S River Bend Rd, Wyoming, began at 2:08 p.m. with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-N11 from the Assessor and Exhibits L.A-L.X from the Appellant are admitted with no objections.

Richard Manning Jr., on behalf of Appellant, and Debra Phelon, the Appellant, gave opening comments.

Mr. Gingery asked questions of Ms. Phelon.

The meeting recessed at 3:16 p.m. and reconvened at 3:34 p.m.

Mr. Manning and Mr. Gingery asked questions of Don Hughes, a witness, then Mr. Gingery and Mr. Manning asked additional questions of Ms. Phelon.

Commissioner Newcomb left the meeting at 3:48 p.m.

The Board asked questions of Ms. Phelon.

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

The Board asked questions of the Appellant and the Assessor.

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

The Hearing Officer acknowledged the uniqueness of the property in question but did not see enough evidence provided today to rebut the presumption that the Assessor is correct. Therefore, 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 Propst and seconded by Commissioner Barron to affirm the Assessor's 2021 Assessment of Property owned by DCP Trust in the amount of \$1,987,121.00 based upon the findings of fact and conclusions of applicable law. Chairwoman Macker called for a vote. The vote showed three in favor and the motion carried 3-1 with Commissioner Epstein opposed and Commissioner Newcomb absent.

KALALIAN, STEVEN P Parcel R0017500

The Steven P Kalalian hearing for Parcel #R0017500 located at 7150 Bar-B-Bar Ranch Road, Jackson, Wyoming, was continued to August 31, 2021 at 9:00 a.m.

ADJOURN

A motion was made by Commissioner Barron and seconded by Commissioner Epstein to adjourn. Chairwoman Macker called for the vote. The vote showed all in favor and the motion carried. The meeting adjourned at 5:43 p.m.

Respectfully submitted,
Chalice Weichman
Deputy County Administrative Clerk

TETON COUNTY BOARD OF COMMISSIONERS

Natalia D. Macker, Chairwoman

ATTEST:

Maureen E. Murphy, County Clerk