

**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 5, 2022** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 8:30 a.m.

Pursuant to Wyoming Statute §39-13-109(b), the purpose of the meeting was to meet as the Teton County Board of Equalization to hear appeals that had been filed on 2022 property tax assessments.

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

Hearing Officer: Richard Stout

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

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

The Andrew H. Salter hearing for Parcel #R0003768 located at 2105 N. Pratt Rd., Jackson, Wyoming, began at 8:31 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the Assessor, Deputy Assessor, and Appellant.

Exhibits A1 through F-6 and G-3 through H14 from the Assessor, and Exhibits 1.1-9.1 from the Appellant, were admitted. The Appellant objected to Assessor's exhibits G1 and G2, which were not admitted.

Andrew Salter, the Appellant, presented his argument.

Keith Gingery, Chief Deputy County Attorney representing the Assessor, asked questions of Kristin Williamson, Chief Deputy County Assessor.

Mr. Salter asked questions of Ms. Williamson.

The meeting recessed at 10:03 a.m. and reconvened at 10:14 a.m.

The Board asked questions of Ms. Williamson.

Mr. Gingery and Mr. Salter gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2022 valuation as the landowner did not present sufficient evidence to overturn the assessment. The Board deliberated in public and expressed opinions on location of the parcel. Discussion was held with the Hearing Officer as to different options available to the Board. Mr. Gingery offered that one option may be to re-open the evidentiary hearing and for the board to ask more questions.

A motion was made by Commissioner Propst and seconded by Commissioner Barron to continue this item to next week. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

An objection to reopening the hearing was made by the Appellant.

CUMMINGS, JONATHAN PARCEL #R0003766

The Jonathan Cummings hearing for Parcel #R0003766 located at 220 W. Bannock Rd., Jackson, Wyoming, began at 10:53 a.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the Appellant.

The meeting recessed at 10:58 a.m. and reconvened at 11:06 a.m. to share missing exhibits with the Appellant.

Exhibits A1-G12 from the Assessor, and Exhibits 1.1-1.10 from the Appellant, were admitted with no objections.

Jonathan Cummings, the Appellant, presented his argument.

Mr. Gingery and Mr. Cummings asked questions of Ms. Williamson.

Mr. Gingery and Mr. Cummings gave closing arguments.

The Hearing Officer's recommendation was to affirm the Assessor's 2022 valuation as the landowner did not present sufficient evidence to overturn the assessment.

A motion was made by Commissioner Barron and seconded by Commissioner Newcomb to affirm the Assessor's 2022 Assessment of Property located at 2200 W. Bannock Rd, Jackson, WY and owned by the Cummings Hegener Trust in the amount of \$14,430,623.00 based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

The meeting recessed at 12:12 p.m. and reconvened at 12:27 p.m.

SRS CLUB LLC PARCELS #R0021466, #R0000448, #R0000459

The SRS Club LLC hearing for Parcels #R0021466, #R0000448, and #R0000459, located at Lot 116, Snake River Sporting Club (R0021466), 14885 Sporting Club Rd. (R0000448), and 14800 Wagon Rd. (R0000459), Jackson, Wyoming, began at 12:27 p.m. with the Hearing Officer giving an overview of the proceedings and swearing-in the Appellant.

Exhibits A1-B9, from the Assessor and no exhibits from the Appellant were admitted with no objections.

Mr. Gingery asked questions of Melissa Shinkle, County Assessor, and Robert Lehn, Appraiser with Thomas Y Pickett & Company who is contracted by Teton County for special appraisal work, and appraised Snake River Sporting Club.

Joe Cranston, the Appellant, asked questions of Mr. Lehn.

Mr. Gingery asked questions of Mr. Lehn.

Mr. Cranston presented his argument.

Mr. Gingery and Mr. Cranston presented their arguments.

The Hearing Officer made no recommendation.

A motion was made by Commissioner Barron and seconded by Commissioner Newcomb to affirm the Assessor's 2022 Assessment of property located at Lot 116, Snake River Sporting Club (Parcel No. 01-004234), 14885 Sporting Club Rd. (Parcel No. 01-004219), 14800 Wagon Rd. (Parcel No. 01-004233), in the amounts of \$11,365,240.00, \$6,687,370.00, and \$370,040.00, respectively, based upon the findings of fact and conclusions of applicable law. Hearing Officer Stout called for a vote. The vote showed three in favor and the motion carried 3-0.

ADJOURN

A motion was made by Commissioner Barron and seconded by Commissioner Propst to adjourn. Hearing Officer Stout called for the vote. The vote showed three in favor and the motion carried 3-0. The meeting adjourned at 2:06 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