

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

The Teton County Board of Commissioners met in a special meeting on **September 7, 2021** in the Commissioners Chambers located at 200 S. Willow in Jackson. The meeting was called to order at 1:32 p.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, Greg Epstein, and Mark Newcomb were present.

Hearing Officer: Melissa Owens.

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

**SPOTTED HORSE RANCH LLC      PARCEL R0000564**

The hearing for Spotted Horse Ranch LLC, Parcel #R0000564, located at 12355 S Highway 191, Jackson, Wyoming, began at 1:31 p.m. with the Hearing Officer giving an overview of the proceedings.

Exhibits A1-P2 from the Assessor and Exhibits 1.1-1.6 from the Appellant, were admitted with no objections. Later during cross-examination of the Assessor, exhibits 1.7-1.9 were admitted with no objections.

Edward Bushnell, on behalf of Kevin Watkins, the Appellant, gave an opening statement.

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

The meeting recessed at 2:48 p.m. and reconvened at 3:02 p.m.

Mr. Bushnell asked questions of Ms. Shinkle. Exhibits 1.7-1.9 were admitted with no objection.

Mr. Bushnell and Mr. Gingery asked questions of Mr. Watkins.

Mr. Bushnell gave closing arguments.

Mr. Gingery gave closing arguments.

A motion was made by Commissioner Newcomb and seconded by Commissioner Barron to remand the appraised valuation of Spotted Horse Ranch LLC based on the preponderance of evidence indicating an incorrect assessment excluding any use of the property for agriculture when some of the property has been used for agriculture.

Commissioner Epstein proposed a friendly amendment to the motion that would address the question: "how is the residential portion being attributed to the entire land valuation?"

Commissioner Barron, the motion's second, rejected the amendment, and Commissioner Epstein withdrew his amendment given that the issue would likely be addressed at a state level.

Chairwoman Macker called for a vote. The vote showed three in favor and the motion carried.

**ADJOURN**

A motion was made by Commissioner Epstein and seconded by Commissioner Barron to adjourn. Chairwoman Macker called for the vote. The vote showed all in favor and the motion carried. The meeting adjourned at 4:36 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