

June 25, 2013

A special meeting of the Weston County Commissioners convened at 8:53 a.m. with Chairman Seeley presiding. The purpose of the special meeting was to conduct a County Board of Equalization Hearing. Present for the meeting were Commissioners: Lenard D. Seeley, Jerry Shepperson, Randy Rossman, Marty Ertman, Tracy Hunt and County Clerk, Mamie C. Krank.

Also present: Donald Hansen, County Attorney; Tina Conklin, Respondent; Joseph Baron, Council for Respondent; Peter Larsen, Petitioner; Ken Barker, Attorney for Petitioner; William Curley, Hearing Officer; Karen Bowman, Deputy Assessor and Rebecca Overman, Assessor Field Appraiser.

Chairman Seeley announced that this meeting would be audio recorded.

#### **County Board of Equalization**

The meeting convened as the County Board of Equalization at 8:55 a.m. with William Curley, Hearing Officer presiding. Mr. Curley announced the Hearing would be recorded and asked that cell phones be turned off.

#### **Docket #2013-1**

Mr. Curley opened the hearing for Peter Larsen/Blacktail Canyon Ranch LLC., 808 Oil Creek Road/PO Box 428, Newcastle, WY 82701.

Lenard Seeley administered an oath to Tina Conklin, Witness for Weston County. Mrs. Conklin presented exhibits A-T; they are as follows:

- A. Index
- B. Valuation Summary
- C. Time Line
- D. 2013 Notice of Assessment of Subject Property & 2012 Notice of Assessment of Subject Property
- E. Letter dated April 22, 2013 to Blacktail Canyon Ranch LLC
- F. Appeal – Docket #2013-1
- G. Letter of Receipt of Appeal from Weston County Clerk to Mr. Peter Larsen/Blacktail Canyon Ranch LLC & to Weston County Assessor; Hearing Letter from Weston County Clerk to Mr. Peter Larsen/Blacktail Canyon Ranch LLC & to Weston County Assessor
- H. Letter dated May 15, 2013 from Weston County Assessor to Blacktail Canyon Ranch LLC with a copy of Wyoming State Statute §39-3-109 (a) & (b)
- I. County Map and Aerial Map showing Subject Property
- J. Weston County Assessor Property Summary, RealWare screen shot of Improvement Detail, floor sketch and pictures of Subject Property
- K. Evidence Presented to Blacktail Canyon Ranch LLC from Weston County Assessor
- L. Qualifications of Weston County Assessor & Certificate of Permanent Certification as a Property Tax Appraiser
- M. Excerpt from Wyoming Statutes, Title 18 – Chapter 3 – Article 2
- N. Chapter 9 Department of Revenue Rules and Regulations
- O. Chapter 13 Department of Revenue Rules and Regulations
- P. Wyoming State Statute §39-11-102
- Q. Excerpt of Wyoming Statutes, Ad-Valorem Taxation, Imposition §39-13-103
- R. Excerpt of Wyoming Statutes, Ad-Valorem Taxation, Taxpayer Remedies, §39-13-109
- S. State Board of Equalization (SBOE) Chapter 5 Rules
- T. Uniform Standards of Professional Appraisal Practice (USPAP) Chapter 6 – The Standard on Mass Appraisal of Real Property

Mr. Barker, Attorney for Petitioner agreed to the exhibits as presented and the stipulation of facts. The Petitioner did not offer any exhibits.

Mr. Barker began with an opening statement and related the Oil Creek Fire to the tax assessment appeal challenge. Mr. Barker questioned the Mass Appraisal method used in the 2013 Tax Assessment.

Mr. Barker called Tina Conklin, Respondent, as the first witness and began his examination.

The meeting recessed at 9:50 a.m. and reconvened at 9:57 a.m. with all present.

Mr. Barker continued examination of witness Tina Conklin. The hour being 10:03 a.m. Petitioner rested.

Mr. Baron, Respondent's Attorney, cross examined the witness Tina Conklin. The hour being 10:15 a.m. Respondent rested.

Mr. Curley, Hearing Officer, took questions from the members of the County Board of Equalization. The hour being 10:30 a.m. the witness is released and Petitioner rested.

Mr. Joseph Baron redirects, and called Tina Conklin as a witness at 10:33 a.m. The hour being 10:51 a.m. the Petitioner rested.

Mr. Curley, Hearing Officer, questioned if the participants agreed that the exhibits stipulated to for submission may be relied upon for conclusions of law. Mr. Baker agreed with Mr. Curley regarding the exhibits pre-admitted by the Respondent.

Closing Arguments were given starting with the Petitioner and ending with the Respondent.

The hour being 11:15 a.m. the evidence portion of the hearing was closed.

Petitioner and Respondent waive the right to draft findings of fact and conclusions of law.

The meeting recessed at 11:21 a.m. and reconvened at 11:29 a.m. with all present.

Mr. Curley, Hearing Officer, closed the hearing at 11:30 a.m. Discussion ensued; Mr. Curley re-opened the hearing at 11:31 a.m.

Mr. Curley closed the hearing at 11:32 a.m. Chairman Lenard Seeley presided over the remainder of the meeting.

Members of the County Board of Equalization requested council from Don Hansen, County Attorney.

A motion was made by Commissioner Hunt, seconded by Commissioner Shepperson, to accept the Petitioner's request for relief in the 2013 Tax Assessment and to re-instate the negative thirty percent adjustment on Dr. Larsen's residential agricultural property. Discussion ensued. Failed. The recorded votes were as follows: Yea: Commissioners Shepperson and Hunt; Nay: Commissioners Rossman, Ertman, and Seeley.

The appeal by Peter Larsen/Blacktail Canyon Ranch, LLC docket numbered 2013-1 was denied and the Weston County Assessor's valuation was upheld.

Don Hansen, County Attorney, will draft findings of fact and conclusions of law for review by the County Board of Equalization Members and Petitioner.

There being no further business to come before the County Board of Equalization the meeting adjourned at 11:50 a.m. and returned to open session. Chairman Seeley adjourned the regular session at 11:51 a.m.

Attest: Mamie C. Krank  
County Clerk

Lenard D. Seeley  
Chairman