

Park County Board of County Commissioners
July 22, 2008
Special Meeting – Board of Equalization

Proceedings of a Park County Board of County Commissioners special meeting, held in Cody, Wyoming on Tuesday, July 22, 2008. Present were Commission Chair Tim French, Commissioners Bill Brewer, Marie Fontaine, Jill Shockley Siggins and Bucky Hall, County Clerk Kelly Jensen, Board of Equalization Hearing Officer Southgate “Sox” Freeman, III, Park County Assessor Doug Brandt, Deputy County Assessor Pat Meyer, and Deputy County Attorney James Davis, representing the County Assessor’s office, and appealing property owners or their representatives.

The Park County Board of Commissioners convened as the Board of Equalization at 9:14 a.m. Board of Equalization Hearing Officer Southgate “Sox” Freeman opened the hearings for the Park County Board of Equalization.

Melanie McGlothlin, Docket 2008-01

The Board heard the appeal of Melanie McGlothlin, property number 06540004113002, Docket 2008-01. The hearing was limited to the valuation of the assessed property east of the Canal only, as described in the assessment. Protest is based on the property in question being landlocked. Ms. McGlothlin and County Assessor Doug Brandt were sworn in in advance of testifying.

McGlothlin Exhibits

Exhibit 1 – Settlement Agreement dated October 31, 1979 (2 pages)

Exhibit 2 – 6-4-08 letter to Shoshone Irrigation District from Melanie McGlothlin (2 pgs)

Exhibit 3 - 6-5-08 letter to Melanie McGlothlin from Shoshone Irrigation District (2 pgs)

Exhibit 4 - 6-9-08 letter to Shoshone Irrigation District from Melanie McGlothlin (9 pgs)

Park County Assessor Exhibits

Exhibit A – 2008 Notice of Assessment (a.k.a. Assessment Schedule) (1 page)

Exhibit B – Park County Assessor’s Property Profile (5 pages)

Exhibit C – Affidavit of Exhibit A Showing Easement (7 pages)

Hearing Officer Freeman closed the hearing.

Fred Reynolds, Docket 2008-02

The Board heard the appeal of Fred Reynolds, property number 06520204504001, Docket 2008-02. The hearing was limited to the valuation of the assessed property. Mr. Reynolds and Deputy County Assessor Pat Meyer were sworn in, in advance of testifying.

Reynolds Exhibits

Exhibit 1 – Packet submitted in advance of hearing (6 pages)

Park County Assessor Exhibits

Exhibit A – Procedure for Determining Fair Market Value (1 page)

Exhibit B – 2008 Notice of Assessment & Amended Notice of Assessment (2 pages)

Exhibit C – Cost Detail of Building (values from characteristics) (1 page)

Exhibit D – Reynolds Residential Calculations (2 pages)

Exhibit E – Sketch and Photo of Reynolds Home (Sketch/Area Table Addendum)(2 pages)

Exhibit F – Sales Ratio Study for South Fork (2008 NBHD 002Res Imp Sales.XLS)(2 pgs)

Exhibit G – Sales Comparison Report (7 pages)

Exhibit H – Denied allowing into evidence

Exhibit I – Warranty Deed 2003-1225 (2 pages)

Hearing Officer Freeman closed the hearing.

Mountain Holding, Docket 2008-03

The Board heard the appeal of Mountain Holding, Inc., multiple property numbers, Docket 2008-03. Appearing on behalf of Mountain Holding, Inc. was Evan Cozzens. Hearing Officer Freeman informed the Board and the appellant that the Assessor would like the Board to certify the appeal to the State of Wyoming Board of Equalization.

Exhibits

Exhibit 1 – Letter from Department of Revenue dated 10/19/2007 (1 page)

Exhibit 2 – Original Submittal for Mountain Holding, Inc. (7 pages)

There was unanimous consensus by the Board to certify the appeal to the Wyoming State Board of Equalization, through the Wyoming Department of Revenue due to the complicated nature of the appeal. The Park County Attorney’s office will prepare the certification document to the State of Wyoming.

Hearing Officer Freeman closed the hearing.

The Board met in executive session to consider the appeals of McGlothlin, Reynolds and Mountain Holding, Inc.

Hearing Officer Freeman adjourned the meeting of the Board of Equalization. The Park County Board of Commissioners adjourned their special meeting.

Tim A. French, Chairman

Bill Brewer, Vice Chairman

Marie Fontaine, Commissioner

Jill Shockley Siggins, Commissioner

Bucky Hall, Commissioner

Seal:
Attest:

Kelly Jensen, County Clerk