

Park County Board of County Commissioners
Special Meeting – Board of Equalization
Tuesday, August 29, 2017

Commissioner Livingston led the audience in the Pledge of Allegiance.

Chairman Livingston called to order a special meeting of the Board of County Commissioners of Park County, Wyoming, on Tuesday, August 29, 2017, to convene as the Board of Equalization. Present were Chairman Lee Livingston, Vice Chairman Loren Grosskopf, Commissioners Joe Tilden, Tim French, and Clerk Colleen Renner. Commissioner Jake Fulkerson was absent. Also present were Board of Equalization Hearing Officer Edward G. Luhm, Assessor Pat Meyer and staff: Terry Call, Brian Henderson, Dave Wildman and Joy Gonion and Deputy County Attorney, Branden Vilos. Walter F. Eggers, III with Holland & Hart LLP, represented Merit Energy Company. Also present were Randy Sanders, Operations Manager with Merit, Daniel Kistler, Analyst with KE Andrews and Justin Livingston and Amy Solberg, also with KE Andrews.

Hearing Officer Mr. Luhm gave general instructions on how the hearing would proceed.

The Board heard the appeal from Merit Energy Company represented by Walter F. Eggers, III with Holland & Hart LLP. **Docket No. 2017-01.** Mr. Eggers presented his opening statement and the following exhibits:

- Exhibit 1 – 2017 Notices of Assessment
- Exhibit 2 – 05/15/2017 Notice of Appeal
- Exhibit 3 – Wyoming Department of Revenue Personal Property Valuation Manual 2017
- Exhibit 4 – Wyoming Department of Revenue Personal Property Depreciation Table (2017)
- Exhibit 5 – Wyoming Department of Revenue Personal Property Trending Factors (2017)
- Exhibit 6 – Wyoming Department of Revenue Rules & Regulations, Chapter 9, Property Tax Valuation Methodology and Assessment (County Assessments)
- Exhibit 7 – Map – Merit Operations, Park County
- Exhibit 8 – Graph-Production vs Depreciation – Phelps API#49-029-30977
- Exhibit 9 – Pacific Recycling (Customer Quotation Sheets (62217 & 72417))
- Exhibit 10 – Merit Equipment List – Park County
- Exhibit 11 – Merit Personal Property List – Park County
- Exhibit 12 – Resume – Mark Andrews, ASA
- Exhibit 13 – Resume – Daniel Kistler, ASA
- Exhibit 14 – Depreciation Table – Fixture and Equipment
- Exhibit 15 – *Valuing Machinery and Equipment: The Fundamentals of Appraising Machinery and Technical Assets*, American Society of Appraisers

Randy Sanders and Daniel Kistler were sworn in and gave testimony.

Branden Vilos, Deputy County Attorney, presented his opening statement and presented the following exhibits:

- Exhibit A – Definition of Fair Market Value Statute
- Exhibit B – Statute 39-13-103 Imposition
- Exhibit C – Wyoming Department of Revenue, Chapter 3 – Property Tax Appraiser Education & Certification
- Exhibit D – State of Wyoming Personal Property Valuation Manual 2017

Exhibit E – OSHA documents online regarding condition of operational equipment

Exhibit F – Occupational Health & Safety Rules & Regulations Oil & Gas Well Servicing Manual

Exhibit G – COPAS Economic Factors – Used Equipment

Exhibit H – Equipment List from Merit

Exhibit I – Standard on Valuation of Personal Property

Exhibit J – Frazier Capital Valuation Resource Guide

Exhibit K – Two Charts for Equipment Comparison

Exhibit L – Merit Equipment List

Exhibit M – Gas Plant Equipment Sales (website document)

Pat Meyer, Park County Assessor was sworn in and gave testimony.

Parties have until September 12 at 5 p.m. to electronically submit their findings to the Hearing Officer. This matter is not to be discussed amongst the Board. Public deliberations of the Board of Equalization will be September 19.

Adjourn.

Commissioner Tilden made a motion to adjourn as the Board of Equalization, Commissioner Grosskopf seconded and the motion carried.

Lee Livingston, Chairman

Loren Grosskopf, Vice Chairman

Joseph E. Tilden, Commissioner

Tim A. French, Commissioner

Jake Fulkerson, Commissioner

Attest:

Colleen Renner, County Clerk