

## MINUTES OF THE BOARD OF SHERIDAN COUNTY COMMISSIONERS

The Board met at 8:30 a.m., July 12, 2010, in special session at the County Courthouse, Sheridan, Wyoming. Chairman Steve Maier called the meeting to order and led everyone in the Pledge of Allegiance. Members present were Commissioners Steve Maier, Mike Nickel, Tom Ringley and Bob Rolston. Commissioner Terry Cram was absent.

There were no announcements or comments from the public.

Pursuant to W.S. 39-13-102, the special session was called for the purpose of convening the County Board of Equalization ("CBOE") to review the 2010 Docket files to determine the complaint of persons relative to property tax assessment as valued by the County Assessor. The special session was duly recessed at 8:35 a.m. to convene the CBOE. Chairman Maier announced that the Board would consider the filings and hear short statements from the persons appealing and/or their counsel.

(Lynn Smith, Counsel for the County Assessor, and Brian Beisher, counsel for D Bar D Ranch, LLC (SC10-01) and J. Michael Watkins (SC10-03), agreed to combine the arguments for these appeals.)

SC10-01; D Bar D Ranch, LLC appealed its assessment asking to understand how the calculations were made by the County Assessor. Deputy County Attorney Lynn Smith stated that the appeal lacked specificity as to the reasons asked for, which prompted her office to file a Motion to Dismiss. She stated that the filed Response to that Motion did provide some clarification and a basis for the appeal so that the CBOE now did have jurisdiction to consider it. The Motion to Dismiss was denied and the CBOE set this matter for a contested case hearing.

SC10-02; William J. Doenz appealed his assessment asking to understand how the calculations were made by the County Assessor since the assessment did not agree with his stated value of the land. The CBOE set this matter for a contested case hearing.

SC10-03; J. Michael Watkins appealed his assessment asking to understand how the calculations were made by the County Assessor and requesting information. As a result of the arguments brought forward, the Motion to Dismiss was denied and the CBOE set this matter for a contested case hearing.

SC10-04; Thayer and Kathleen Shafer appealed their assessment asking to understand how the calculations were made by the County Assessor, requesting information, and stated a value for their land and buildings. Ms. Smith stated that the appeal lacked specificity as to the reasons for the appeal. As such, the CBOE lacked jurisdiction to consider it. Mr. Shafer was present and offered comments regarding his residence. He was encouraged to visit with the County Assessor. The CBOE ordered the Dismissal of this appeal.

SC10-05; Peter Romanjenko appealed his assessment asking for information to better understand how the calculations were made by the County Assessor, stating he had appraisals of his property. Mr. Romanjenko was not present and there being no objection from the County Assessor's counsel, the CBOE set this matter for a contested case hearing.

SC10-06; Devon Energy Corporation dba Thunder Creek Gas, LLC appealed its assessment stating the depreciation factors used on the pipeline do not reflect the natural gas prices that averaged \$3.71 MMBtu in 2009. As Devon had withdrawn its appeal, resolving the assessment dispute with the County Assessor, the CBOE ordered dismissal of this appeal.

SC10-07; Christopher Smith appealed his assessment citing a value for his land. The County Assessor in discussions with Mr. Smith resolved this matter by revising the assessment levied upon Mr. Smith's property, whereupon Mr. Smith withdrew his appeal. The CBOE ordered dismissal of this matter.

SC10-08; Christopher Smith appealed his assessment citing a value for his land. The County Assessor in discussions with Mr. Smith resolved this matter by revising the assessment levied upon Mr. Smith's property, whereupon Mr. Smith withdrew his appeal. The CBOE ordered dismissal of this matter.

Hearing Officer:

The CBOE appointed Mike Williams as hearing officer for the appeals set over for contested case hearings.

#### ADJOURNMENT

There being no further business for the County Board of Equalization, the session was adjourned at 9:51 a.m. There being no further published business before the Board of County Commissioners, the meeting was adjourned at 9:52.

BOARD OF COUNTY COMMISSIONERS  
Sheridan County, Wyoming

Attest:

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Steve Maier, Chairman

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Eda Schunk Thompson, County Clerk