

## MINUTES OF THE BOARD OF COUNTY COMMISSIONERS

The Board of County Commissioners of Sheridan County, Wyoming met in special session at the Sheridan County Courthouse on September 16, 2010 at 8:30 a.m. for the purpose of convening the Sheridan County Board of Equalization ("CBOE"). Chairman Steve Maier called the meeting to order and led everyone in the Pledge of Allegiance. Board members present were Commissioners Terry Cram, Steve Maier, Mike Nickel, Tom Ringley and Bob Rolston.

The Board promptly recessed the special session and convened as the CBOE to open a contested case hearing on three tax assessment appeals filed in accordance with Wyo. Stat. 39-13-102(c)(iv). The parties to the docketed appeals are: SC10-01, D Bar D Ranch, LLC; SC10-02, William J. Doenz; and SC10-03, J. Michael Watkins. The parties had previously agreed to combine these appeals as each are represented by attorney Brian N. Beisher with similar points to consider. Chairman Maier recognized all parties who were in attendance and introduced Mike Williams, serving as Hearing Officer for the conduct of the hearing.

Mr. Beisher questioned the County Assessor and Chief Deputy Assessor on the process and methods used to arrive at the tax assessments set for their properties. Exhibits were entered into the record supporting the petitioners' contentions that Senate File 144 requires County Assessors to use the International Association of Assessing Officers standards in assessing property. The petitioners also argued that the Board had authority to direct the County Assessor to use different methods to value property, which were outlined. The proceedings were recessed at 3:07 p.m.

The proceedings were resumed the following day at 8:15 a.m., September 17, 2010, to hear the presentation of Deputy County Attorney Lynn Smith. Ms. Smith also invoked testimony on the process and methods used and entered exhibits in support of the contention that the County Assessor used all proper methods available to him and mandated by the State Board of Equalization and the Wyoming Department of Revenue. Testimony indicated that these methods included the standards of the International Association of Assessing Officers.

The CBOE, being advised of the facts and of the governing law for tax assessment, declared the three cases would be taken under advisement and a decision in each matter would be rendered. The parties have until October 1, 2010 to offer proposed findings to the CBOE. Chairman Maier said Findings of Fact, Conclusions of Law and the CBOE's Order would be mailed to all parties, and adjourned the hearing.

### ADJOURNMENT

The Board reconvened the special session, and there being no further business to come before the Board, the meeting was adjourned at 10:27 a.m.

BOARD OF COUNTY COMMISSIONERS  
Sheridan County, Wyoming

Attest:

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Steve Maier, Chairman

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Eda S. Thompson, County Clerk