

WASHAKIE COUNTY BOARD OF EQUALIZATION

JULY 9, 2014

8:30 AM

JOHNNIE AND KATHIE BAIR  
1218 LINDEN LANE  
WORLAND, WY 82401

HEARING OFFICER: ED LUHM

PRESENT FOR THE HEARING: MR. JOHNNIE BAIR, BOARD OF EQUALIZATION MEMBERS TERRY WOLF, RON HARVEY AND AARON ANDERSON, COUNTY CLERK MARY GRACE STRAUCH, COUNTY ATTORNEY MARCY ARGERIS, COUNTY ASSESSOR KATHY TREANOR, ASSESSOR'S OFFICE STAFF NANCY QUINN AND CANDY TREANOR.

HEARING WAS OPENED AT 8:26 AM.

THE HEARING WAS RECORDED.

Those that would be testifying were sworn in by the hearing officer.

Mr. Bair presented his case to the Board of Equalization. He would like clarification on what the definition for Fair Market Value is because he feels there is a conflict in the information received from the Assessor's office and the State Statute. Statute in question is 39-13-103 (b)

Mr. Bair stated that there are many updates that need to be done to the property. The property was purchased by the Bair's in September 2013. The house was not on the open market when it was purchased. Mr. Bair was contacted by the County Assessor's office and refused to allow staff into the home to see if any adjustments could be made in regards to the condition of the home.

Discussion was again held on what fair market value is. Mr. Bair feels that the fair market value is what you pay for a home not what is assessed at.

The County Assessor presented Exhibits B-1 through B-27. These were all admitted into the hearing.

Discussion was held on purchase price compared to a group sale prices with comparable homes.

The rules and regulations were reviewed.

Discussion was held on the possibility of Mr. Bair giving the Assessor's office pictures of several of the areas that need updated and if this would make a difference in the assessed value.

The pictures would be accepted but not for this assessed value on the home.

The hearing was closed at 9:39 am.

WASHAKIE COUNTY BOARD OF EQUALIZATION

JULY 9, 2014

10:30 AM

DUKE AND MARY JONES  
WORLAND, WY 82401

PROPERTY ADDRESS APPEAL: 417 SOUTH 15<sup>TH</sup> ST

HEARING OFFICER: ED LUHM

PRESENT FOR THE HEARING: DUKE AND MARY JONES, BOARD OF EQUALIZATION MEMBERS TERRY WOLF, RON HARVEY AND AARON ANDERSON, COUNTY CLERK MARY GRACE STRAUCH, COUNTY ATTORNEY MARCY ARGERIS, COUNTY ASSESSOR KATHY TREANOR, ASSESSOR'S OFFICE STAFF NANCY QUINN, CARYN AGEE AND CANDY TREANOR.

HEARING WAS OPENED AT 10:30 AM.

THE HEARING WAS RECORDED.

Those that would be testifying were sworn in by the hearing officer.

Mary Jones stated that the home they purchased on South 15<sup>th</sup> Street was listed at \$110,000. The Jones' paid less than the list price and last year the taxes were \$714.00 and they have increased by nearly 25%. There have not been any improvements made on the home since their purchase.

Discussion was held on the County Assessor's exhibits which were admitted as J1 through J29.

Discussion was held on J21, 22, 23, and 24 in regards to comparing the Jones' home with other area homes. Some had a detached garage and the homes' were in better condition. County Assessor Treanor stated that the exhibits mentioned above were value comparisons not comparing the actual homes and not sales comparisons.

The Assessor's office staff did do a review of the home after the Jones' initial protest was filed and an adjustment was made.

The hearing closed at 11:27 am.

WASHAKIE COUNTY BOARD OF EQUALIZATION

JULY 9, 2014

1:00 PM

HELMUT J. MUELLER LIMITED PARTNERSHIP R0000837

JOSEF MATUSCHKA R0006911

CHICAGO PROPERTIES, LIMITED PARTNERSHIP R0006912

JEROME P. AND JOHN P. GLUNZ R0006913

PROPERTY LOCATION: T44N – R86W

HEARING OFFICER: ED LUHM

PRESENT FOR THE HEARING: DAVID CLARK ATTORNEY FOR ABOVE APPELANTS, BOARD OF EQUALIZATION MEMBERS TERRY WOLF, RON HARVEY AND AARON ANDERSON, COUNTY CLERK MARY GRACE STRAUCH, COUNTY ATTORNEY MARCY ARGERIS, COUNTY ASSESSOR KATHY TREANOR, ASSESSOR'S OFFICE STAFF NANCY QUINN, CARYN AGEE AND CANDY TREANOR.

ALSO PRESENT WERE ATTORNEY'S CHRIS KING AND MIKE GREEAR AND WITNESSES BRYAN O'DONNELL AND MIKE RILEY.

HEARING WAS OPENED AT 12:58 PM.

THE HEARING WAS RECORDED.

ALL THOSE THAT TESTIFIED WERE SWORN IN BY THE HEARING OFFICER.

It was established by Attorney David Clark and County Attorney Marcy Argeris that the four tax appeal cases would be combined into one hearing.

Phone calls were placed to all of the appellants and all gave approval for Attorney David Clark to represent them at this hearing and they would all be available by phone if any questions arose.

Exhibits A-1 through A-17 were entered into the record. And Exhibit 21, 23A through 27 was entered into the record.

Attorney Clark does not want Exhibit 18, 19, 20, 22-22D entered into the record at this time.

Attorney Clark submitted Exhibit 2 into the record and it was also brought up on a screen for all to view.

Brief opening statements were given by both Attorney Clark and County Attorney Marcy Argeris. Attorney Clark stated that the Affidavit that is completed each year is proof of the revenue that is received from the property in question. County Attorney Argeris stated that the evidence will be presented to show that the property in question is residential and not agricultural property.

Bryan O'Donnell testified that he has a lease that he runs 20 pairs of cows on a portion of the land in question. He testified that his gross revenue is well over \$1000.00. Also stated was the lease was not in effect until June 15, 2014.

Mike Riley testified on behalf of the Otter Creek Grazing Association. He has been the president for the last 6 or 7 years. Discussion was held on lease that Otter Creek has had for several years. There is also a rolling herd of 105 head of bulls and the bulls are sold annually. The selling of the bulls would far exceed \$1000.00 each year.

In the Chapter 10 rules and regulations regarding designation of agricultural and non-agricultural lands for property taxation discussion was held on 39-13-103 Section 3 regarding a lessee producing the revenue and not the landowner.

Discussion was held with Mr. Riley regarding the per acre fee that is paid to the landowners through the lease. At this time it is \$14.00 per acre for three of the properties and there is pay back for fence maintenance to Otter Creek Grazing Association.

Assessor Treanor stated that three parcels are residential vacant and one parcel is residential because of the existing cabin and out buildings.

Exhibits A18, 19, and 20 were submitted as evidence with an objection to all three from Attorney Clark.

Discussion was held on Exhibit 19 Item No. 50 and Item No. 53 regarding landowners.

Exhibit 20 was reviewed in regards to Item No. 33.

Exhibit A-16 on page 7-11 is how the value is set for an agricultural property. Exhibit A-22A is the Agricultural worksheet.

Exhibit A-17 is how mapping of agricultural land is completed by the assessors' office.

Assessor Treanor stated that none of the property owners returned the requested documents regarding revenue received from the property in regards to the agricultural use.

In regards to the Assessor's office calculations the owners of the property have not had revenue in excess of \$1,000.00.

Further discussion was held on the information in Exhibits A18, 19, and 20 in regards to the Assessor's ability to interpret the information in the case studies.

Extensive discussion was held on the spreadsheet computed by the County Assessor's office and comparisons to AUM's and acres.

Closing Arguments were given by Attorney Clark and County Attorney Argeris.

Again Attorney Clark stated that the only necessary proof is that all four questions have been answered properly on the Affidavit For Agricultural Land Classification properly. If the lease shows more than \$1000.00 you have met the criteria.

Attorney Argeris state that the primary purpose of the property is in question and the Lease from Mr. O'Donnell could not be considered due to the time frame.

Hearing Officer Ed Luhm stated that if Contestants proposed Findings of Facts and conclusion of law were to be submitted they must be submitted by July 14, 2014 by 5:00 pm.

The hearing closed at 4:11 pm.