

**CROOK COUNTY
BOARD OF EQUALIZATION**

Wednesday, September 13, 2017

At 9:00 o'clock a.m. the Crook County Board of Equalization held a meeting to discuss and take action on Appeals. Present were Kelly B. Dennis, Chairman, Jeanne A. Whalen, Vice-Chairwoman, Steve J. Stahla, Member and Linda Fritz, County Clerk.

Also present were Theresa Curren, County Assessor, Joe Baron, County Attorney, Cindy Pfingston, Court Reporter, Jim Peck, Hearing Officer and Melissa Jones, Deputy Crook County Clerk.

The Pledge of Allegiance was recited to the flag.

9:02 o'clock a.m. The Board received the requested information on Appeal No. 2017-16 Tyler Lindholm. Property ID#49640330006100. Present were Tyler Lindholm (per conference call) and Charity Lindholm. Tyler Lindholm gave an opening statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave an opening statement. Theresa Curren, County Assessor, was sworn in as a witness. Mr. Lindholm examined the witness. Tyler Lindholm was sworn in as a witness and gave testimony. Mr. Baron cross-examined the witness. Mr. Lindholm rested his case. Mr. Baron called Mrs. Curren as a witness and examined the witness. Mr. Lindholm cross-examined the witness. Mr. Baron stated for the record that the Assessor Exhibits A, B & C have already been admitted into the record and that the Petitioner submitted no exhibits. Mr. Lindholm gave a closing statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave a closing statement. Mr. Lindholm gave a rebuttal statement. Mr. Peck instructed both parties to submit findings of facts and conclusions of law by September 29, 2017 to the County Clerk. The hearing adjourned at 9:42 o'clock a.m.

9:50 o'clock a.m. The Board received the requested information on Appeal No. 2017-17 RR Enterprises, Inc. Property ID#50601910000600. Present was Steve Brinkman, Vice-President/Chief Operating Officer, RR Enterprises, Inc.. Steve Brinkman gave an opening statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave an opening statement. Steve Brinkman was sworn in as a witness and gave testimony. Mr. Brinkman called Theresa Curren, County Assessor, as his second witness. Mrs. Curren was sworn in as a witness. Mr. Brinkman examined the witness. Mr. Baron cross-examined the witness. An exhibit received from the petitioner by the County Clerk on August 10, 2017 was withdrawn as evidence by Mr. Brinkman. Mr. Brinkman moved to admit an exhibit received from the petitioner by the County Clerk on September 8, 2017. There were no objections and the exhibit was admitted into the record as RR #1. Jim Peck questioned Mrs. Curren. Members of the Board questioned Mrs. Curren. Mr. Brinkman rested his case. Mr. Baron called Mrs. Curren as a witness and examined the witness. Mr. Baron moved, for the record, that the Assessor Exhibits A & B have already been admitted into the record. Mr. Brinkman cross-examined the witness. Mr. Peck questioned Mrs. Curren. Mr. Brinkman gave a closing statement. Joe

Baron, County Attorney, on behalf of the County Assessor, gave a closing statement. Mr. Brinkman gave a rebuttal statement. Mr. Peck instructed both parties to submit findings of facts and conclusions of law by September 29, 2017 to the County Clerk. The hearing adjourned at 10:55 o'clock a.m.

11:06 o'clock a.m. The Board resumed the hearing on Appeal No. 2017-08 Edward H. & Carolyn A. Mosher. Property ID#53612420000600. Present was Ed Mosher. Mr. Baron called Mrs. Curren as a witness and examined the witness. Mr. Mosher cross-examined the witness. The hearing recessed at 12:40 o'clock p.m.

Adjourned for lunch at 12:40 o'clock p.m.

1:28 o'clock p.m. The Board resumed the hearing on Appeal No. 2017-08 Edward H. & Carolyn A. Mosher. Property ID#53612420000600. Present was Ed Mosher. Mr. Mosher continued his cross-examination of Mrs. Curren. Mr. Baron re-examined the witness. Mr. Baron, on behalf of the County Assessor, rested his case. Mr. Baron, on behalf of the County Assessor discussed certain stipulations that they would agree to as mentioned during the hearing. Mr. Mosher gave a closing statement. Mr. Baron, discussed additional stipulations that the County Assessor would agree to. Joe Baron, County Attorney, on behalf of the County Assessor, gave a closing statement. Mr. Mosher gave a rebuttal statement. Mr. Peck instructed both parties to submit findings of facts and conclusions of law by September 29, 2017 to the County Clerk. The hearing adjourned at 2:00 o'clock p.m.

2:07 o'clock p.m. Jeanne moved to accept the settlement agreement on Appeal No. 2017-14 Jensen Ranch, LLC. Steve seconded. All ayes motion carried. The Board received and accepted the withdrawal on 2017-20 Bush Land Development Co.

2:11 o'clock p.m. The Board received the requested information on Appeal No. 2017-10 Dennis Family Ranch LLC. Property ID#55670820002300. Present was Kelly Dennis. Mr. Peck made it part of the record that Mr. Dennis has recused himself from the Board for this hearing. Kelly Dennis gave an opening statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave an opening statement. Kelly Dennis was sworn in as a witness and gave testimony. Mr. Baron called Theresa Curren, County Assessor, as his first witness. Mrs. Curren was sworn in as a witness. Mr. Baron examined the witness. Mr. Peck questioned Mrs. Curren. Mr. Dennis gave a closing statement. Joe Baron, County Attorney, on behalf of the County Assessor, gave a closing statement. Mr. Peck instructed both parties to submit findings of facts and conclusions of law by September 29, 2017 to the County Clerk. The hearing adjourned at 2:35 o'clock p.m.

The meeting adjourned at 2:35 o'clock p.m.

Kelly B. Dennis, Chairman

Jeanne A. Whalen, Vice-Chairwoman

Steve J. Stahla, Member

Attest: _____
Linda Fritz, County Clerk