

1 The Lander County Board of Equalization met in regular session on February 27, 2019 at
2 10:00 a.m. in the Community Meeting Room of the Lander County Courthouse.

3
4 **PRESENT:** **MARLA J. SAM, MEMBER**
5 **KIMBERLIE BUFFINGTON, MEMBER**
6 **LURA DUVALL, ASSESSOR**
7 **HY FORGERON, DEPUTY DISTRICT ATTORNEY**
8 **SADIE SULLIVAN, COUNTY CLERK**
9 **KATHY DUVALL, DEPUTY CLERK**
10 **CINDY BENSON, FINANCE DIRECTOR**
11 **(Telephonically) NEIL WOLFE, representing DYNO**
12 **NOBEL, INC., Petitioner**

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15 Chairman, Marla Sam, called the meeting to order.

16 Let the record reflect the presence of a full quorum.

17 Vice-Chairman Kimberlie Buffington led the Pledge of Allegiance.

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19 **APPROVAL OF AGENDA NOTICE**

20 Kimberlie Buffington, moved to approve the Notice of Posting. Seconded by Marla
21 Sam; the motion was voted and carried. **APPROVED**

22
23 **PUBLIC COMMENT**

24 No public comment

- 25
26 1) **Discuss and approve/disapprove rescinding the Board's action on**
27 **February 20, 2019 disallowing the appeal of Dyno Nobel, Inc. for secured**
28 **roll APN 010-150-30. If the Board rescinds its prior action, then the Board**
29 **will conduct a de novo hearing to discuss and approve/disapprove the**
30 **appeal of Dyno Nobel, Inc. for secured roll APN 010-150-30. Legal**
31 **description: Within Section 27, Township 33 North, Range 45 East, Mount**

1 Diablo and Meridian. Owner states on appeal form, "Part E, Value of Property"
2 Assessor taxable value total \$1,450,006 and Owner opinion of value is
3 \$725,003.

4 Marla Sam read Item 1 into the record. Deputy District Attorney Hy Forgeron
5 asked to speak for the purposes of the record. It is advice of the District
6 Attorney's Office that due to a possible defect in giving notice to the Petitioner
7 for the previous meeting held on February 20, 2019 that a motion be made to
8 rescind the action of the previous meeting before proceeding with this meeting.
9 Mr. Forgeron explained that a de novo hearing is as if no action had been taken
10 previously and that the Assessor could move forward with the petitioner's
11 appeal. A motion was made by Kimberlie Buffington to rescind the action from
12 the previous meeting. It was seconded by Marla Sam. The motion was voted
13 and carried. **APPROVED**

14 The assessor, Lura Duvall, gave some background information on this parcel
15 and explained how the taxable value was computed. She stated that no backup
16 was provided for their request of 50% obsolescence and that this property
17 valuation is figured in the same way as all properties are in Lander County. Mr.
18 Neil Wolfe, Senior Tax Manager for Dyno Nobel, Inc., was part of this hearing
19 telephonically. He spoke on the items listed in the communication letter dated
20 February 25, 2019 and included as part of the meeting packet. Discussion
21 ensued on those items between Mr. Wolfe and the assessor. The items were
22 land valuation, buildings and improvements removed from the site in 2018, and
23 possible duplicate assessments. The assessor stated that the site will be re-
24 evaluated before the closing of the tax roll in mid-June and adjustments will be
25 made as necessary. Kimberlie Buffington made a motion to uphold the
26 Assessor's assessed valuation of \$1,450,006 for this parcel and that the assessed
27 values will be reviewed before closing of the roll in June. It was seconded by
28 Marla Sam. The motion was voted and carried. **APPROVED**

29
30 **PUBLIC COMMENT**

31 No public comment

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2) Discuss and approve/disapprove rescinding the Board's action on February 20, 2019 disallowing the appeal of Dyno Nobel, Inc. for secured roll APN 010-150-45. If the Board rescinds its prior action, then the Board will conduct a de novo hearing to discuss and approve/disapprove the appeal of Dyno Nobel, Inc. for secured roll APN 010-150-45. Legal description: Within Section 35, Township 33 North, Range 45 East, Mount Diablo and Meridian. Owner states on appeal form, "Part E, Value of Property" Assessor taxable value total \$3,971,417 and Owner opinion of value is \$1,985,710.

Marla Sam read Item #2 into the record. Kimberlie Buffington made the motion to rescind the previous action from the February 20, 2019 meeting. It was seconded by Marla Sam. The motion was voted and carried. **APPROVED**

Assessor Lura Duvall again gave some background on this second parcel belonging to Dyno Nobel, Inc., stating that it is the former Coastal Chemical plant. There was discussion about the pond liner and contamination issues with the state also being involved. As more items are being removed from this property it will be re-assessed before the closing of the tax roll in June and any adjustments to valuation will be made. It is her recommendation that the assessed valuation be upheld, subject to those adjustments.

Kimberlie Buffington made a motion to uphold the Assessor's valuation with any adjustments to be made before the closing of the tax roll. It was seconded by Marla Sam. The motion was voted and carried. **APPROVED**

PUBLIC COMMENT

No public comment.

3) Approve/Disapprove/Correct minutes of February 20, 2019. Kimberlie Buffington made a motion to approve the minutes from the February 20, 2019 meeting. It was seconded by Marla Sam. The motion was voted and carried. **APPROVED**

1 **PUBLIC COMMENT**

2 The board set the next meeting date as March 6, 2019 at 9:00 a.m.

3 The assessor asked if there was documentation to review from the state. It was found in the
4 packet and she will review it along with the assessed valuations. Vice-chairman Kimberlie
5 Buffington stated that it was taken into consideration when she made her motion.

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7 **ADJOURNMENT**

8 There being no further business before the Lander County Board of Equalization at this
9 time, Vice-Chairman Kimberlie Buffington moved to adjourn the meeting of February 27,
10 2019. Seconded by Chairman, Marla Sam; the motion was voted and carried.

11 **ADJOURNED**

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19 **MARLA SAM**
20 **CHAIRMAN OF THE BOARD OF LANDER**
21 **COUNTY BOARD OF EQUALIZATION**

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25 **LANDER COUNTY CLERK**