

BOARD OF EQUALIZATION

July 29, 2010

Wheatland, Wyoming

The Platte County Board of Equalization was called to order at 9:00 A.M. with the following present: Dan Kirkbride, Commissioner; Tim Millikin, Commissioner; Terry Stevenson, Commissioner; Al Wright, Assessor; Eric Jones, Attorney; Bill Vines, Hearing Officer; Merissa Racine, Court Reporter; and Dennis Becker, Clerk of the Board.

At this time the County Board of Equalization turned the hearing procedure over to Bill Vines, serving in the capacity as the Platte County Board of Equalization Hearing Officer, who presented the oath to the County Assessor, the Appellant and any witnesses who were giving testimony.

County Docket #2010-01

Lone Tree Bible Ranch %Wes Walton

Appellant Wes Walton of Lone Tree Bible Ranch presented his statement to contest the property tax assessment on property located in Section 21, Township 30, Range 69West. He states the reason he is protesting is because Article II of the Constitution states, "The object of the Corporation is to conduct religious camps in an effort to provide bible teaching and recreational facilities." and Item C of our Certificate of Incorporation states: "The primary purpose of this ranch is to hold and conduct religious camps." He also states that Federal and State tax exemption laws allow them to cover the costs of these services, facilities and recreational activities and adds that they have tried to expand their services to survive financially, but only on their web page. Mr. Walton stated that all residential and commercial improvements were acquired or built with Federal tax exempt donations. All residential and commercial buildings, homes, facilities and personal property are for the sole purpose of operating the 501-3c non-profit corporation of Lone Tree Bible Ranch. Mr. Walton believes it is unjust to tax their 501-3c non-profit religious organization that the Federal and State government has deemed as charitable and tax exempt. The appellant was cross-examined by the County Attorney.

County Assessor Al Wright presented evidence for the tax assessment computation. He stated that the Assessors office has the parsonage, chapel and one acre exempted while the rest of the property appears to be commercial based on the ads on the internet to the people they are trying to bring in; families, corporate retreats and people coming to stay. The County Attorney cross-examined Assessor Wright.

After rebuttal and presentation of all briefs and questions from the Board, the County Attorney and all parties, the hearing was closed.

There being no further business before the Board of Equalization, the meeting adjourned at approximately 10:32 A.M.

Attest: _____ Approved: _____
Dennis Becker, Clerk of the Board Dan R. Kirkbride, Chairman

