

COMMISSIONERS' PROCEEDINGS

BOARD OF EQUALIZATION

The Board of County Commissioners of Carbon County, Wyoming met May 24, 1943 at 10:00 A. M. as provided by Ch. 115, Art. 22, W. R. S., 1931 as a Board of Equalization. Chairman of the Board, Eugene McCarthy, presided, the Commissioners John F. Gooldy and John Cheesbrough were present with Marie Spataro acting as clerk.

The protest of F. M. Johnston was brought before the Board relative to the valuation placed upon an improvement. No change in the Assessor's valuation was granted.

The request of Charles Shepard for the change of land classification from grazing, fenced-1st class to grazing, unfenced-2nd class was not granted.

The Board adjourned at noon and reconvened at 2:00 P. M. and engaged in routine business. No complaints were presented and the Board adjourned to meet Wednesday, May 26 at 10:00 A. M.

The adjourned meeting of the Board of Equalization was called to order at 10:00 A. M., June 26, 1943 with Commissioners Eugene McCarthy and John Gooldy present.

Harold Johnson appeared before the Board in representation of E. H. Sudendorf and requested that the present land classification of coal land on the Sudendorf Assessment Schedule be changed to the mineral reservation classification. The request was granted.

The Union Pacific Coal Company was represented by Mr. I. N. Bayless and Mr. A. R. McMicken in protest of the assessed valuation placed upon Union Pacific Coal Company personal property in Hanna. Kenneth Briggs, County Attorney and Wm. A. Johnson, County Assessor were present. The Union Pacific Coal Company 1943 tax return, as mailed to the County Assessor, was re-checked and changes in the original tax return figures on personal property of Mine #4 and Mine #6 were made

A discussion ensued concerning the valuation of the tipple at the Hanna Mine, the tax return figure of the U. P. Coal Co. being \$50,000. The decision arrived at set the figure on the tipple at \$110,000 which was derived by using 55% of the cost price and this figure to be the depreciated life. The agreement included the privilege of allowing any official of the U. P. Coal Co. to consult the Board of Equalization at any future date in reconsideration or adjustment on this figure relative to change in economic conditions.

After a discussion and due consideration the Commissioners agreed on the non-assessment of the underground equipment at the Hanna Coal Mine.

A suggestion was made by Mr. Bayless wherein a Union Pacific Coal Company agent and the County Assessor will meet and check future tax returns, any controversy to be brought before the Board of Equalization. This suggestion was agreeable to both parties.

There being no further business before the Board, it adjourned as an Equalization Board, having met as prescribed by law and having acted on all protests.

Eugene W. McCarthy
Chairman, Board of County Commissioners

Marie Spataro
Clerk