

County Commissioner's Proceedings, continued

Pinedale, Wyoming
October 3, 1967

mile north of Calpet. The Board agreed to gravel this road.

Paul Scherbel, County Surveyor, met with the Board to set a date for the Planning Board to meet. The meeting was set for Oct. 23, 1967 at 7:00 P.M. in the Court Room of the Sublette County Court House.

The Board instructed Mr. Scherbel to make a survey and map of that portion of the new Lower Green River county road completed down the east side of the Green River. The Board also instructed Mr. Scherbel to furnish John Mackey, County Attorney, with the legal descriptions of the land necessary on obtaining easements from Ina O. Tisher and the Town of Pinedale, so that County Road No. 7 easements will agree with the completed road.

The following bonds were approved by the Board and ordered filed with the County Treasurer: Art Weber, Treasurer Southwest School District No. 9, \$15,000.00, a/k/a Floyd L. Briggs, Jr., secretary-treasurer New Fork Lake Irrigation District, \$2,500.00. ~~Floyd Briggs~~

Mr. Jim Noble met with the Board to discuss the status of the extension of the state secondary road from Cora to Norman Barlow's. The Board is presently working on right-of-way agreements for this road.

The Board instructed its Clerk to make an inventory of all equipment and books belonging to the County Attorney's office and owned by Sublette County and to file this inventory in the County Clerk's office.

The following Acceptance Agreement was approved and the money ordered turned into the County Treasury: No. 628, Paul M. and Sharron R. Pearson, \$400.00.

David N. Burns, Attorney at Law, of Jackson, Wyoming and Bill Omohundro appeared on behalf of Massey-Ferguson, Inc. in support of their application for a hearing dated August 31, 1967 submitted by Massey-Ferguson, Inc., in which said application Massey-Ferguson, Inc. requested a refund of taxes paid by Massey-Ferguson, Inc. on behalf of Westside Implement Company and R.J. Tamblyn of Pinedale, Wyoming. Representing Sublette County were John Mackey, County Attorney, Hazel Werner, County Assessor, and Donald W. Sparks, County Treasurer. Donald W. Sparks advised the Board that Massey-Ferguson, Inc. did on or about January 13, 1967 pay to his office the sum of \$4,000.00 as and for taxes assessed and levied upon the property of Westside Implement and Hardware Company, a Wyoming corporation, having its office at Pinedale, Wyoming.

Donald W. Sparks advised the Board that taxes were levied upon the personal property of Westside Implement and Hardware Company in each of the years 1963, 1964, 1965 and 1966 and that on the 13th day of January, 1967, said taxes were delinquent in amount of \$6,184.17 together with interest amounting to \$1,133.84, the total being due to Sublette County, Wyoming amounted to the sum of \$7,318.01.

Donald W. Sparks, as the treasurer of Sublette County, Wyoming, further advised that his office did on the 11th day of January, 1967 distrain the personal property of Westside Implement and Hardware Company, Inc., located at Pinedale, Wyoming, for satisfaction of the delinquent taxes and interest, amounting to \$7,318.01.

On the said 13th day of January, 1967, Massey-Ferguson, Inc. claimed that certain pieces of personal property, consisting of farm machinery and implements, distrained by Donald W. Sparks, Sublette County treasurer, were the property of Massey-Ferguson, Inc., and Massey-Ferguson, Inc. did then pay the said sum of \$4,029.65 under protest, and in consideration thereof Donald W. Sparks, Sublette County treasurer, released such personal property claimed by Massey-Ferguson, Inc. from his order of distraint.

Attorney Burns, in behalf of Massey-Ferguson, Inc., explained at this hearing again that certain items of personal property, being farm machinery and implements distrained by the Sublette County treasurer were not on the 13th day of January, 1967, subject to levy or lien for satisfaction of taxes assessed and levied upon the personal property of Westside Implement and Hardware Company, Inc., in the years 1963, 1964, 1965 and 1966, together with the interest thereon accrued.

John S. Mackey also appeared before the Board, in his capacity as Sublette County attorney, and argued that the Sublette County treasurer had distrained only such personal property as appeared under the control and dominion of Westside Implement and Hardware Company, and that the personal property so distrained did constitute the inventory of Westside Implement and Hardware Company and was therefore subject to distraint and satisfaction for all unpaid and delinquent taxes, together with interest.

The point of law involved did not appear absolutely clear and the county attorney was instructed to refer the matter to the State Board of Equalization for further advice.

The request for return of taxes paid under protest by Massey-Ferguson, Inc. was neither denied nor granted.

Mr. Robert W. Sievers met with the Board to discuss the possibility of buying the following office equipment from the County. Typewriter and desk for \$165.00 and two tables at \$10.00 each. The Board agreed to sell to Mr. Sievers at the above price.

Mr. Sievers also requested that the Board establish and build an official county road from the Cora-Green River road to the Sievers Subdivision. The Board agreed to build the road, but would be unable to do so until the Spring of 1968.

Mrs. Ruth Brown met with the Board to inquire into the possibility of obtaining a Tax Deed to the following property: Lots 7, 8 and 9, Block 12, Town of Boulder, Wyoming.

The following bills were audited and warrants ordered drawn.