

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
CABALLO COAL MINING, LLC) Docket No. 2013-47
(RAWHIDE MINE) FROM A)
PRODUCTION TAX AUDIT ASSESSMENT)
BY THE MINERAL TAX DIVISION OF)
THE DEPARTMENT OF REVENUE)
(Production Years 2007-2009))

HEARING ORDER

THIS MATTER having come before the Board upon its own motion, and the Board having reviewed the file herein and being otherwise fully advised in the premises;

IT IS HEREBY ORDERED a hearing before the Board shall commence at **9:00 a.m., February 25, 2014**, and continue as necessary through February 26, 2014, in Room 1722, State Board Room, Herschler Building, Cheyenne, Wyoming; and

IT IS FURTHER HEREBY ORDERED:

A. The record of this hearing shall be made by tape recording; however, any party at its option, may make arrangements for appearance and payment of a court reporter;

B. The Board notes the parties have filed preliminary statements pursuant to the Scheduling Conference Order, issued September 27, 2013;

C. All discovery shall be completed on or before **January 14, 2014**;

D. The parties shall completely exchange copies of proposed exhibits marked as appropriate 100 through 199 by Petitioner and 500 through 599 by the Department, and identify the names and address with a brief description of expected testimony of each possible witness including any expert witness, and shall designate all confidential exhibits and potential confidential testimony not later than **January 28, 2014**;

E. It shall be the responsibility of the party filing any and all confidential exhibits and testimony, throughout the duration of this case, to notify the Board of the confidential status of the documents at the time of filing.

F. Pursuant to *Rules, Wyoming State Board of Equalization, Chapter 2, §9,* and *Wyo. Stat. Ann. §16-3-112(b)*, Gayle R. Stewart is hereby appointed and shall act as hearing officer in this matter.

G. The State Board, through Gayle R. Stewart, Staff Attorney, shall hold a prehearing conference at **9:00 a.m., February 11, 2014**, in Room 1722, State Board Room, Herschler Building, Cheyenne, Wyoming.

H. **Prior to the scheduled prehearing conferences, the parties shall confer regarding stipulations to uncontroverted facts and the use of joint exhibits to avoid unnecessary duplication.**

I. At the prehearing conferences, each party, having fully exchanged all proposed exhibits on or before January 28, 2014, shall have thoroughly reviewed all proposed exhibits of the other parties and be prepared to acknowledge the specific exhibits to which they intend to object and the specific exhibits to which they will stipulate to admission. At the prehearing conferences, each party shall file with the Board (original and four copies) the following described documents. *The parties shall segregate the requested information in to separate documents.*

1. An updated summary of the contentions of the party *entitled “(Petitioners or Department’s) Updated Summary of Contentions;*
2. A *stipulated (by all parties)* updated summary of the uncontroverted and stipulated facts *entitled “Stipulated Updated Summary of Uncontroverted Facts.”*
3. A summary of remaining issues of fact and law for determination by the Board *with an index of exhibits referenced by number and brief description denoting the specific issue or fact the exhibit is anticipated to be offered to prove entitled “(Petitioner’s or Department’s) Issues of Fact and Law and Exhibit Index.”* **The exhibit index shall be in table format with separate columns titled “stipulated”, “offered” “objection” and “admitted“.**
4. A list of proposed witnesses with a brief summary of proposed testimony *entitled “(Petitioner’s Department’s) Witness List and Summary of Proposed Testimony” specifically denoting the related issue(s) each witnesses’ testimony will address.*

5. All proposed exhibits, **designated with exhibit stickers** and numbered as provided in Paragraph C, secured in a **three ring binder**, with each page of each exhibit consecutively numbered, preferably by Bates stamp. Each exhibit shall be tabbed and the tab shall be marked with the exhibit number for ready Board reference. Each exhibit notebook shall be labeled with the appeal caption name and docket number, and identification of party exhibits (e.g. Petitioner's Exhibits, Intervenor's Exhibits, Department's Exhibits or Joint Exhibits). The original copy shall be denoted on the label.

J. Pursuant to *Rules, Wyoming State Board of Equalization, Chapter 2, §31*, "resolution of any pending case may be made by agreed settlement. Upon filing of a stipulated motion to dismiss with prejudice **signed by all parties** to the case, the Board shall dismiss the case with prejudice."

K. The Board's procedural rules may be accessed on the Internet at the following address: <http://taxappeals.state.wy.us>

The applicable rules for a contested case proceeding are found in Chapter 2 "Rules of Practice And Procedure For Cases Before The Wyoming State Board of Equalization". A hard copy of Chapter 2 may be received upon request **and** prepayment of the copying costs of \$5.90 (Chapter 2 only).

This order of the Board being interlocutory, and not dispositive of the appeal, it is not subject to judicial review pursuant to Wyo. Stat. §16-3-114 (1977 as amended), and Rule 12, Wyoming Rules of Appellate Procedure.

Dated this 5th day of December, 2013.

STATE BOARD OF EQUALIZATION



Paul Thomas Glause, Vice Chairman

ATTEST:

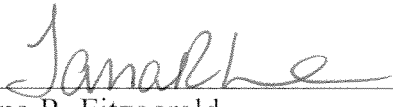

Jana R. Fitzgerald, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 5th day of December, 2013, I served the foregoing **HEARING ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

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cc: State Board of Equalization;
Craig Grenvik, Mineral Tax Division, Department of Revenue;
Assessor/Attorney/Treasurer- Campbell (Posted -<http://taxappeals.state.wy.us>);
DOA;
ABA State and Local Tax Reporter