### BEFORE THE STATE BOARD OF EQUALIZATION

#### FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF	)
POWDER RIVER COAL COMPANY	) Docket No. <b>2014-08</b>
(NARM) FROM A PRODUCTION TAX	)
AUDIT ASSESSMENT BY THE MINERAL	)
TAX DIVISION OF THE DEPARTMENT	)
OF REVENUE (Production Years 2007-2009)	)

# ORDER SETTING DEADLINE FOR PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW AND BRIEFS

THIS MATTER came before the State Board of Equalization (Board) on its own motion and the Board having held a hearing in this matter on September 9, 2014, and the transcript of the hearing having been filed with the Board on October 16, 2014, and the Board having reviewed the file herein and being otherwise fully advised in the premises:

IT IS ORDERED Petitioner shall file an opening brief on or before November 17, 2014. The Department shall file a response brief on or before December 17, 2014. Petitioner shall file a reply brief on or before January 2, 2015. The parties shall file Proposed Findings of Fact and Conclusions of Law with their initial briefs.

IT IS FURTHER ORDERED any and all proposed findings of fact must be referenced to the record, with a transcript page reference and/or an exhibit reference. Any proposed finding of fact not referenced to the record will be disregarded and not considered by the Board. Likewise any conclusions of law must state the legal authority upon which the conclusion is based. Any conclusion of law not supported with legal authority will be disregarded and not considered by the Board.

IT IS FURTHER ORDERED the Parties shall file an original and four copies and an electronic copy of the briefs of the closing arguments and findings and conclusions.

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Dated this 17th day of October, 2014.

## STATE BOARD OF EQUALIZATION

Steven D. Olmstead, Chairman

ATTEST:

Jana R. Reutlinger, Executive Assistant

### **CERTIFICATE OF SERVICE**

I hereby certify that on the 17th day October, 2014, I served the foregoing ORDER SETTING DEADLINE FOR PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW AND BRIEFS 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 & Converse

(Posted -http://taxappeals.state.wy.us)
ABA State and Local Tax Reporter