

**BEFORE THE STATE BOARD OF EQUALIZATION**  
**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
JAN CHARLES GRAY FROM A DECISION ) Docket No. 2015-55  
BY THE CONVERSE COUNTY BOARD OF )  
EQUALIZATION (2015 Property Tax Assessment) )

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**ORDER OF DISMISSAL WITH PREJUDICE**

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**THIS MATTER** came before the State Board of Equalization (Board) on its own motion, and the Board having reviewed the file herein, and being otherwise advised in the premises, finds as follows:

- A. Jan Charles Gray (Petitioner) contacted the Board by telephone and reported he sent a Notice of Appeal to the Board's post office box on October 2, 2015; however, the Board did not receive the Notice of Appeal;
- B. Gayle R. Stewart, Executive Secretary-Attorney, requested that Petitioner forward the Board a copy of the appeal documents, including the original envelope evidencing a postmark, a return receipt, or date the Board received the Notice of Appeal indicated by a Board staff member signature;
- C. On November 12, 2015, Petitioner sent a copy of the Notice of Appeal that was allegedly sent to the Board on October 2, 2015. Petitioner did not provide the original envelope to evidence a postmark, or proof of the Board's receipt of the Notice of Appeal, as requested. Therefore, the Board docketed the appeal effective November 12, 2015, as indicated by the postmark on the envelope containing the copy of the appeal provided by Petitioner;
- D. The Converse County Board of Equalization's (County Board) decision is dated September 2, 2015. Petitioner was required by the Board rules to file an appeal within 30 days of the County Board's decision. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(a) (2006). Therefore, Petitioner's appeal is untimely, and the Board lacks jurisdiction to hear this matter;
- E. A Notice of Intent to Dismiss was sent to Petitioner on November 20, 2015, to three known addresses for Petitioner. The Notice of Intent to Dismiss informed Petitioner that this matter would be dismissed with prejudice on or after December 7, 2015, unless Petitioner filed specific written objections to

dismissal before said date, supported with documents and/or citations to authority demonstrating that Petitioner properly initiated Petitioner's appeal, in accordance with Chapter 3 of the Board's Rules and Regulations;

F. No response was received from Petitioner.

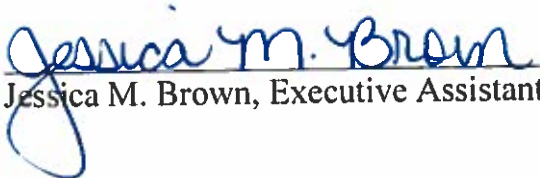
**Pursuant to Wyo. Stat. Ann. § 16-3-114 and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days of the date of this decision.**

**IT IS THEREFORE ORDERED** that this matter is **dismissed with prejudice.**

Dated this 18<sup>th</sup> day of December, 2015.

  
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E. Jayne Mockler, Chairman

**ATTEST:**

  
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Jessica M. Brown, Executive Assistant

## CERTIFICATE OF SERVICE

I hereby certify that on the 18<sup>th</sup> day of December, 2015, I served the foregoing **ORDER OF DISMISSAL WITH PREJUDICE** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Jan Charles Gray  
P.O Box 446  
Custer, SD 57730

Converse County Attorney  
107 N. 5<sup>th</sup> Street, Suite 140  
Douglas, WY 82633

218 N. Wolcott Street  
Casper, WY 82601

P.O. Box 2515  
Casper, WY 82601

Dixie Huxtable  
Converse County Assessor  
107 N. 5<sup>th</sup> Street, Suite 126  
Douglas WY 82633



Jessica M. Brown  
Executive Assistant  
State Board of Equalization  
P.O. Box 448  
Cheyenne, WY 82003  
Phone: (307) 777-6989  
Fax: (307) 777-6363

cc: State Board of Equalization  
Converse County Board of Equalization  
Converse County Clerk  
ABA State and Local Tax Reporter