

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE CROSS APPEAL OF)
DALE AND MARYLEE BELL FROM A) Docket No. 2015-61
DECISION BY THE CROOK COUNTY BOARD OF)
EQUALIZATION (2015 Property Tax Assessment))

NOTICE OF INTENT TO DISMISS

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

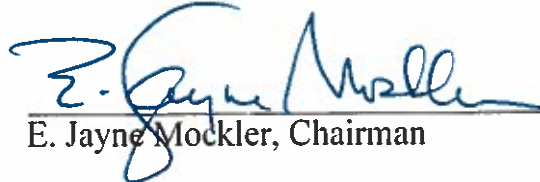
1. The Bells sent a Cross Appeal to the Board on November 27, 2015, appealing the decision of the Crook County Board of Equalization (County Board) decision issued on September 30, 2015;
2. A notice of appeal from a county board decision must be filed with the State Board within thirty (30) days after the entry of the decision. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(a); *see* Wyo. Stat. Ann. §§ 39-11-102.1(c) & 39-13-109(b)(iii) (2015). To determine whether an appeal of a county board decision is timely, the State Board counts the applicable time period beginning on "the day after the date of the county board decision" or "the date of mailing of the decision as evidenced by a legible postmark, whichever is later." If the notice of appeal is received by the State Board within thirty days of the later of those dates, it is timely. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(d) (2006). A notice of appeal is considered filed "on mailing as evidenced by a legible postmark, or upon receipt by fax." Rules, State Bd. of Equalization, ch. 3 § 2(a) (2006).
3. If one party files an appeal, any other party may file an appeal with the State Board within fifteen (15) days of the date on which the first notice of appeal was filed, or within the time otherwise prescribed by the State Board, whichever period last expires. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(c) (2006); *see* Wyo. Stat. Ann. § 39-11-102.1(c) & 39-13-109(b)(iii) (2015).
4. The State Board did not receive the Bells' cross appeal until November 27, 2015. The Bell's did provide an envelope which had a Post Office forwarding label attached indicating the envelope was not forwarded to them until November 19, 2015.

5. The envelope, with a Post Office forwarding label, bore an address of P.O. Box 222, Beulah, WY, not P.O. Box 326, Beulah, WY, the address used by the Bells during the County Board appeal. Moreover, it appears white out was used on the envelope to change the P.O. Box number to 222. The return address on the envelope was not included on the copies provided to the State Board.
6. Applying the deadlines set by the State Board's Rules, the Bells were required to either file an appeal of the County Board decision by October 30, 2015, or file a cross-appeal by November 16, 2015. Rules, State Bd. of Equalization, ch. 3 §§ 2(a), 2(c) & 2(d) (2006). The Bells did not meet either deadline.
7. The Bells' cross appeal was not filed until November 27, 2015. While the Bells argue for the use of the forwarding label date, the record does not support extending the date for the Bells to appeal. Either the unexplained address discrepancy or the absence of a return address on the forwarded envelope, are sufficient to reject the use of the Post Office forwarding label date to compute the date of mailing of the Assessor's Notice of Appeal to the Bells.

NOTICE, THEREFORE, IS HEREBY GIVEN this matter shall be dismissed with prejudice on or after **February 10, 2016**, unless the Bells file specific written objections to dismissal before said date, supported with documents and/or citations to authority demonstrating that the Bells properly initiated a cross appeal, in accordance with Chapter 3 of the State Board's Rules of Practice and Procedure.

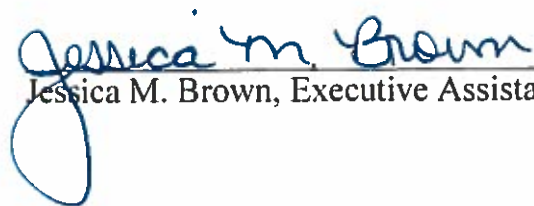
Dated this 27th day of January, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:



Jessica M. Brown, Executive Assistant


CERTIFICATE OF SERVICE

I hereby certify that on the 27th day of January, 2016, I served the foregoing **NOTICE OF INTENT TO DISMISS** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Dale & Marylee Bell
P.O. Box 326
Beulah, WY 82712

5602 N. 76th Place
Scottsdale, AZ 85250

Joseph Baron
Crook County Attorney
P.O. Box 397
Sundance, WY 82729



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