

**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) )

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**ORDER OF DISMISSAL WITH PREJUDICE**

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**THIS MATTER** came before the State Board of Equalization (State Board) on its Notice of Intent to Dismiss, issued January 26, 2016. Noting that the Bells responded by letter dated February 3, 2016, and the Crook County Assessor filed no response, 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 State 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 (30) 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). The County Assessor appealed the County Board decision by filing a notice of appeal with the State Board on October 30, 2015;
3. If one party files an appeal, any other party may file a cross 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). The Bells' cross appeal, therefore, had to be filed on or before November 16, 2015;

4. The State Board did not receive the Bells' cross appeal until November 27, 2015. The Bells 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 in 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;
8. The Board issued a Notice of Intent to Dismiss on January 27, 2016, stating the matter would be dismissed with prejudice on or after February 10, 2016, unless the Bells filed 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;
9. The Bells filed a response letter dated February 3, 2016, prior to the February 10, 2016, deadline outlined in the Notice of Intent to Dismiss. The Bells enclosed a copy of the entire envelope sent by the Crook County Attorney's Office, which bore a postmark of October 30, 2015, and included a forwarding postmark of November 19, 2016. The Bells also provided an explanation regarding the use of white out on the envelope. The letter


requested relief on the grounds that the Bells filed an appeal with the State Board of November 27, 2015, within 15 days of the forwarding postmark;

10. The Board received a letter from Stephen Francis, postal employee of the Beulah, Wyoming Post Office, dated February 8, 2016. The letter described the Bells' forwarding information and his use of white out to change the Bells' mailing address for the piece of mail confirming the Assessor's notice of appeal so it would be forwarded;
11. Neither the Bells' response letter nor Mr. Francis' letter provide sufficient grounds to excuse compliance with deadlines set in the State Board's rules. Rules, State Bd. of Equalization, ch. 3 §§ 2(a), 2(c) & 2(d) (2006). The Bells did not timely file their cross appeal.

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

Dated this 22<sup>nd</sup> day of February, 2016.

**STATE BOARD OF EQUALIZATION**

  
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E. Jayre Mockler, Chairman

**ATTEST:**

  
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Jessica M. Brown, Executive Assistant

## CERTIFICATE OF SERVICE

I hereby certify that on the 22<sup>nd</sup> day of February, 2016, 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:

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