

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

IN THE MATTER OF THE APPEAL OF            )  
LANCE OIL & GAS COMPANY, INC. FROM)     Docket No. 2016-19  
A DECISION BY THE DEPARTMENT OF        )  
REVENUE (TIK Reporting Group 059071)    )

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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 March 3, 2016. The State Board, having reviewed the file herein, noting that neither Lance Oil and Gas Company, Inc. (Petitioner) nor the Department of Revenue (Department) filed an objection, and being otherwise advised in the premises, finds as follows:

1. The Mineral Tax Division, Department of Revenue, by notice dated January 25, 2016, notified Lance Oil & Gas Company, Inc. of a volume discrepancy in take-in-kind production reporting for the 2012 production year on reporting group 059071;
2. Pursuant to the provisions of Chapter 2, Section 5(e), Rules, Wyoming State Board of Equalization, appeals and objections to final administrative decisions of the Department must be filed with the State Board within thirty (30) days of the final administrative action;
3. The volume discrepancy notice issued by the Mineral Tax Division, Department of Revenue, is a final administrative action. Therefore, Petitioner was required to appeal on or before February 24, 2016;
4. Petitioner's Notice of Appeal was filed effective February 25, 2016, as evidenced by the postmark on the envelope containing the appeal documents;
5. Petitioner's appeal was not timely filed, therefore, the State Board lacks jurisdiction to proceed;
6. The State Board issued a Notice of Intent to Dismiss on March 3, 2016, which stated that this matter would be dismissed with prejudice on or after March 18, 2016, unless Petitioner or the Department filed specific written objections to dismissal before said date;
7. Neither the Petitioner nor the Department filed an objection;


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

Dated this 25<sup>th</sup> day of March, 2016.

**STATE BOARD OF EQUALIZATION**

  
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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 25<sup>th</sup> day of March, 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:

Claire Oggel  
Anadarko E&P Company LP  
P.O. Box 173779  
Denver, CO 80217

Karl D. Anderson  
Senior Assistant Attorney General  
Kendrick Building  
2320 Capitol Ave.  
Cheyenne, WY 82002



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  
Craig Grenvik, Mineral Tax Division, Department of Revenue  
Assessor/Attorney/Treasurer – Johnson  
ABA State and Local Tax Reporter