

**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))

NOTICE OF INTENT TO DISMISS WITH PREJUDICE

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


1. The Mineral Tax Division, Department of Revenue, by notice dated January 25, 2016, notified Lance Oil & Gas Company, Inc. (Petitioner) 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 docketed effective February 25, 2016, 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.

NOTICE IS HEREBY GIVEN this matter shall be dismissed with prejudice on or after March 18, 2016, unless Petitioner or the Department file specific written objections to dismissal before said date.

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Dated this 3rd day of March, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:




Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 3rd day of March, 2016, I served the foregoing **NOTICE OF INTENT TO DISMISS WITH PREJUDICE** by placing a true and correct copy 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 – Johnson
ABA State and Local Tax Reporter