

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

IN THE MATTER OF THE APPEAL OF)
TETON COUNTY ASSESSOR FROM A)
DECISION BY THE TETON COUNTY)
BOARD OF EQUALIZATION) Docket No. 2016-40
(Lockhart Cattle Co., LLC Property,)
2016 Property Tax Assessment))

**BRIEFING ORDER
(LOCALLY ASSESSED PROPERTY)**

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

IT IS ORDERED: This matter shall be considered on the record of the Teton County Board of Equalization and written briefs pursuant to Rules, Wyo. State Bd. of Equalization, ch. 3 § 15(b);

1. **EXTENT OF REVIEW** - As set out in Rules, Wyo. State Bd. of Equalization, ch. 3 § 9, the State Board’s review of county board of equalization decisions is confined to a review of the county board of equalization record. The State Board review is limited to a determination of whether the county board action is:

- A. Arbitrary, capricious, an abuse of discretion or otherwise not in accordance with law;
- B. In excess of statutory jurisdiction, authority or limitations or lacking statutory right;
- C. Without observance of procedure required by law; or
- D. Unsupported by substantial evidence.

2. **CERTIFIED RECORD OF APPEAL** - Rules, Wyo. State Bd. of Equalization, ch. 3 § 7, states “within 60 days after a notice of appeal is filed, the county board record, including a general index identifying the documents and instruments in the record with reasonable definiteness shall be certified to the State Board by the county clerk

. . . .” The State Board requested the county board record, and it was filed on **October 12, 2016**. Any party requesting the written transcript or audio tape for certification to the State Board must pay the transcription or duplication costs. Without a complete record, including the testimony as presented to the county board of equalization, the State Board cannot properly and fully review the action of the county board of equalization to determine if it was correct.

3. **SUPPLEMENTATION OF RECORD** - As set out in Rules, Wyo. State Bd. of Equalization, ch. 3 § 8, “[n]ot later than twenty (20) days before the date for oral argument, or twenty (20) days before the date set for the filing the brief or written statement of a petitioner . . .” and upon a showing by a party of “good cause” for the failure to present evidence during the proceeding before the county board of equalization, the State Board may order additional evidence be taken by the county board of equalization. Parties are cautioned that orders of supplementation and remand to the county board of equalization are extraordinary. Furthermore, as noted in Paragraph 1 above, the State Board cannot consider additional evidence not first presented to the county board of equalization and contained in the record of proceedings as certified by the county board of equalization to the State Board.

4. **OPENING BRIEF** – Teton County Assessor (Petitioner) shall file with the State Board (by mail or facsimile transmission) at P.O. Box 448, Cheyenne, Wyoming 82003, Fax No. (307) 777-6363 (original and four copies), on or before **November 18, 2016**, an opening brief or other written statement explaining Petitioner’s objections to the County Board of Equalization decision under appeal. Petitioner shall also serve (simultaneously send by mail or facsimile transmission) a copy of the opening brief on the Dale and Marylee Bell (Respondents).

5. **PETITIONER’S OPTION TO RELY ON ORIGINAL NOTICE OR LETTER OF APPEAL AS OPENING BRIEF** - If Petitioner does not wish to submit an opening brief or a further written statement and wants the State Board to rely solely on the information provided in Petitioner’s original notice of appeal, Petitioner shall submit this request in writing to the State Board on or before the opening brief deadline of **November 18, 2016**. Petitioner shall also serve (simultaneously send by mail or facsimile transmission) a copy of the request to rely on original notice or letter of appeal on the Respondents.

6. **RESPONSE BRIEF** – The Respondents shall file, on or before **December 19, 2016**, a written response brief or statement with the State Board (original and four copies) and serve (simultaneously send by mail or facsimile transmission) a copy of the response brief or statement on Petitioner.

7. **PETITIONER’S REPLY BRIEF** - Petitioner is permitted to file with the State Board (original and four copies) a reply brief (or other written statement) to the

Respondents' response brief on or before **January 18, 2017**. Petitioner shall also serve (simultaneously send by mail or facsimile transmission) a copy of the reply brief on the Respondents. Upon receipt of all briefs or other written statements by the deadlines set out above, these matters shall be taken under consideration by the Board.

8. **BRIEFING DEADLINES** - Documents are considered "filed with the Board" upon mailing of the documents, as evidenced by a legible postmark, or upon receipt by facsimile transmission, pursuant to Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(a).

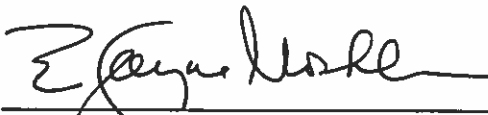
9. **REQUEST FOR ORAL ARGUMENT** - Either party may request oral argument before the Board within *ten days from the date of this order*. The State Board shall schedule the appeal for oral argument pursuant to Rules, Wyo. State Bd. of Equalization, ch. 3 § 15(b). An oral argument provides the parties with the opportunity to appear in person before the State Board to argue their positions. All oral arguments are held at the offices of the Wyoming State Board of Equalization, Herschler Building, Room 1722, Cheyenne, Wyoming.

10. **BOARD RULES** - The Board's procedural rules may be accessed on the Internet at the following address: <http://taxappeals.state.wy.us>

The applicable rules for appeals from county boards of equalization are found in Chapter 3 "Rules of Practice and Procedure for Appeals Before the State Board of Equalization From a County Board of Equalization." A hard copy of Chapter 3 may be received upon request **and** prepayment of the copying costs of \$4.00 (Chapter 3 only).

Dated this 19th day of October, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:



Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 19th day of **October, 2016**, I served the foregoing **BRIEFING ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Keith M. Gingery
Deputy Teton County Attorney
P.O. Box 4068
Jackson, WY 83001

Lockhart Cattle Company, LLC
P.O. Box 2812
Jackson, WY 83001



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
Commissioners/Treasurer/Clerk – Teton County
ABA State and Local Tax Reporter