

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF            )  
CITY OF PINE BLUFFS FROM A                )     Docket No. 2016-46  
DECISION BY THE LARAMIE COUNTY         )  
BOARD OF EQUALIZATION                    )  
(2016 Property Tax Assessment)            )

---

**ORDER DENYING PETITIONER’S MOTION TO STAY PROCEEDINGS**

---

**THE MATTER** before the Wyoming State Board of Equalization (State Board) is Petitioner City of Pine Bluffs’ (Pine Bluffs) Motion to Stay Proceedings, Respondent Laramie County Assessor’s (Assessor) Opposition to Motion to Stay Proceedings, and Pine Bluffs’ Supplement to Motion to Stay Proceedings. The State Board, having reviewed the pleadings and being otherwise advised in the premises, finds and concludes:

1. Pine Bluffs brought a declaratory judgment action in the District Court for the First Judicial District on December 1, 2015, alleging the Laramie County Assessor improperly assessed 2015 property taxes on a city-owned property. *Town of Pine Bluffs v. Trudy L. Eisele, Laramie County Treasurer, and Kenneth Guille, Laramie County Assessor*, Civ. Action No. 185-119 (Dec. 1, 2015).

2. On December 21, 2016, the District Court dismissed Pine Bluffs’ declaratory judgment action for failure to exhaust administrative remedies. Pine Bluffs subsequently appealed the District Court’s dismissal to the Wyoming Supreme Court on January 5, 2017. Pine Bluffs’ appeal to the Wyoming Supreme Court is pending.

3. The Assessor again assessed Pine Bluffs’ property in 2016. Pine Bluffs appealed Assessor’s 2016 property tax assessment to the Laramie County Board of Equalization (County Board).

4. The County Board affirmed the assessment, and Pine Bluffs timely appealed the County Board’s decision to the State Board.

5. Pine Bluffs requests the State Board stay the appeal, asserting the District Court proceedings would “likely be determinative of this (sic) issues before [the State Board].” Pine Bluffs Motion to Stay Proceedings 2. The Assessor resists a stay, arguing Pine Bluffs should exhaust its administrative remedies. Assessor Opp’n to Mot. to Stay.

6. Pine Bluffs timely filed its opening brief in support of its appeal to the State Board.

7. Pine Bluffs' appeal before this Board challenges the County Board's decision to affirm Assessor's denial of tax-exempt status and, according to Pine Bluffs, "primarily involves factual issues." Pine Bluffs Mot. Stay Proceedings 1. Although Pine Bluffs' District Court action is predicated on Wyoming Statutes section 39-13-109(c) (2015), the underlying dispute is factually-driven and concerns the application of a tax exemption.

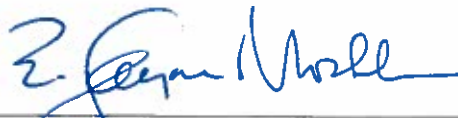
8. "[W]here the relief desired is in the nature of a substitution of judicial decision for that of the agency on issues pertaining to the administration of the subject matter for which the agency was created, the [declaratory] action should not be entertained." *Rocky Mountain Oil & Gas Assoc. v. State of Wyo.*, 645 P.2d 1163, 1168 (Wyo. 1982); *see also Union Pac. Res. Co. v. State*, 839 P.2d 356, 365-66 (Wyo. 1992) (District Court did not abuse its discretion in requiring litigants to exhaust administrative remedies before the State Board of Equalization).

9. The State Board "shall hear appeals from county boards of equalization." Wyo. Stat. Ann. § 39-11-102.1 (2015). Because the State Board was created, in part, to hear appeals from County Board decisions, this matter should proceed.

**IT IS THEREFORE ORDERED**, Pine Bluffs' Motion to Stay Proceedings is **denied** and this appeal shall proceed as scheduled.

Dated this 13<sup>th</sup> day of January, 2017.

**STATE BOARD OF EQUALIZATION**



\_\_\_\_\_  
E. Jayne Mockler, Chairman

**ATTEST:**



\_\_\_\_\_  
Gayle R. Stewart, Executive Secretary-Attorney

**CERTIFICATE OF SERVICE**

I hereby certify that on the 13<sup>th</sup> day of January, 2017, I served the foregoing **ORDER DENYING MOTION TO STAY PROCEEDINGS** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Caleb C. Wilkins  
Patton & Davison  
1920 Thomes Avenue, Suite 600  
Cheyenne, WY 82001

Mark Voss  
Laramie County Attorney  
310 W. 19<sup>th</sup> Street, Suite 320  
Cheyenne, WY 82001



---

Gayle R. Stewart  
Executive Secretary-Attorney  
State Board of Equalization  
P.O. Box 448  
Cheyenne, WY 82003  
Phone: (307) 777-6989  
Fax: (307) 777-6363

cc: Commissioners/Treasurer/Clerk – Laramie County  
ABA State and Local Tax Reporter