

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
WEXPRO COMPANY) Docket No. 2017-41
FROM A DECISION BY THE)
DEPARTMENT OF REVENUE (TIK 08185))


ORDER OF DISMISSAL WITH PREJUDICE

THIS MATTER came before the State Board of Equalization (State Board) on its Notice of Intent to Dismiss with Prejudice, issued May 9, 2017. The State Board, having reviewed the file herein, noting that neither Wexpro Company (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 letter dated March 24, 2017, notified Wexpro Company (Petitioner) of take-in-kind notices for 2013 gas production;
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 notice issued by the Mineral Tax Division, Department of Revenue, is a final administrative action. Therefore, Petitioner was required to appeal on or before April 23, 2017;
4. Petitioner's Notice of Appeal was docketed effective April 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.
6. The State Board issued a Notice of Intent to Dismiss with Prejudice on May 9, 2017, which stated that this matter would be dismissed with prejudice on or after May 19, 2017, 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 13th day of December, 2017.

STATE BOARD OF EQUALIZATION


Martin L. Hardsocg, Chairman

ATTEST:


Nadia Broome, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 13th day of December, 2017, 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
Craig Grenvik, Mineral Tax Division, Department of Revenue
ABA State and Local Tax Reporter