

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

IN THE MATTER OF THE APPEAL OF            )  
**CONSOLIDATED DIVISIONS, INC.**            )     Docket No. 2018-19  
FROM A DECISION BY THE                    )  
DEPARTMENT OF REVENUE                    )

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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 22, 2018. The State Board, having reviewed the file herein, noting that neither Consolidated Divisions, Inc. (Petitioner) nor the Department of Revenue (Department) filed an objection, and being otherwise advised in the premises, finds as follows:

1. The State Board received a letter from Kristin Anderson, on behalf of Consolidated Divisions, Inc. (Petitioner) in this matter on February 2, 2018. The letter was treated as a notice of appeal and docketed effective February 2, 2018;
2. Consolidated Divisions, Inc. failed to send a letter of intent to appeal;
3. Pursuant to *Rules, State Board of Equalization, Chapter 2, § 5*, each a statement in ordinary and concise language of the facts and of the errors alleged to have been committed and issues upon which the case is based;
4. Petitioner failed to comply with a valid requirement of the State Board and is, therefore, subject to sanctions pursuant to *Rules, Wyoming State Board of Equalization, Chapter 1 § 10 and Chapter 2 § 21*;
5. The State Board issued a Notice of Intent to Dismiss on March 22, 2018, which stated that this matter would be dismissed with prejudice on or after April 9, 2018, unless Petitioner or the Department filed specific written objections to dismissal before said date;
6. Petitioner has filed no objection to dismissal; and
7. The Department did not file an objection.

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

Dated this 18 day of April, 2018.

**STATE BOARD OF EQUALIZATION**

  
Martin L. Hardsocg, Chairman

**ATTEST:**

  
Nadia Broome, Executive Assistant

## CERTIFICATE OF SERVICE

I hereby certify that on the 18<sup>th</sup> day of April, 2018, 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:

Kristan Anderson  
Consolidated Divisions, Inc.  
5585 W. Airport Road  
Sedalia, CO 80135

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



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Nadia Broome  
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  
Kim Lovett, Excise Tax Division, Department of Revenue  
ABA State and Local Tax Reporter