

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
GUARDIAN LEASING, INC. FROM A)
DECISION BY THE DEPARTMENT OF)
REVENUE)

Docket No. 2018-57

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 October 31, 2018. The State Board, having reviewed the file herein, noting that neither Guardian Leasing, Inc. (Petitioner) nor the Department of Revenue (Department) filed an objection, and being otherwise advised in the premises, finds as follows:

1. The Ad Valorem Tax Division, Department of Revenue (Department), by Statement of Private Railcar Tax Due dated September 14, 2018, notified Guardian Leasing, Inc. (Petitioner) of taxable private railcar tax due.
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 Statement of Private Railcar Tax Due issued by the Department of Revenue is a final administrative action. Therefore, Petitioner was required to file an appeal with the State Board on or before October 15, 2018;
4. Petitioner's Notice of Appeal was filed and docketed effective October 25, 2018, the date evidenced by the postmark date 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 October 31, 2018, which stated that this matter would be dismissed with prejudice on or after November 15, 2018, unless Petitioner or Department of Revenue filed specific written objections to dismissal before said date;

7. Neither the Petitioner nor Department of Revenue filed an objection;

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

Dated this 7th day of January, 2019.

STATE BOARD OF EQUALIZATION



Martin L. Hardsocg, Chairman

ATTEST:




Nadia Broome, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 8th day of January, 2019, 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:

Guardian Leasing, Inc.
Attn.: Rick Burkamper
PO Box 151
Milan, IL 61264

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cc: Brenda Arnold, Department of Revenue
ABA State and Local Tax Reporter