

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
WILLWOOD LIGHT & POWER CO.) Docket No. 2019-22
FROM A DECISION BY THE)
DEPARTMENT OF REVENUE)
(Property Tax))

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 30, 2019. The State Board, having reviewed the file herein and being otherwise advised in the premises, finds as follows:

1. Mr. Elton Tophoj, Secretary of Willwood Light & Power Co., filed an Appeal to the State Board on June 6, 2019, appealing the decision of the Department of Revenue, Property Tax Division, issued on May 31, 2019;
2. On August 15, 2019, the State Board issued a Hearing Order setting a November 13, 2019 hearing and requiring both parties to attend a prehearing conference on October 30, 2019 at 9:30 am. Copies of that Order were mailed to Mr. Tophoj and to Mr. Skip Hart, as representatives of Willwood Light & Power Co.;
3. Willwood Light & Power Co. failed to appear at the prehearing conference;
4. On October 30, 2019, the State Board issued a Notice of Intent to Dismiss with Prejudice, stating “this matter shall be dismissed with prejudice on or after November 14, 2019, unless Willwood Light & Power Co. file specific written objections to dismissal, indicating why said appeal should be allowed to proceed.” A copy of that Notice was mailed to Mr. Tophoj;
5. Willwood Light & Power Co. filed no objections;
6. On November 13, 2019, two representatives of Willwood Light & Power Co., Mr. Hart and Dan Laursen, visited with the State Board’s Staff Attorney/Executive Secretary, Gayle Stewart, in response to the Notice of Intent to Dismiss with Prejudice. Mr. Stewart explained that the State Board

would dismiss the appeal unless Willwood Light & Power Co. filed written objections as stated in the Notice of Intent to Dismiss with Prejudice;

7. Later that day, the State Board received, as an email attachment, a letter from Willwood Light & Power Co., signed by Mr. Tophoj. The body of that letter reads, "Willwood Light & Power would like to ask for another hearing date at your earliest convenience. Thank you for your consideration." A hard copy of the letter arrived by mail on November 16, 2019;
8. On November 18, 2019, the Department filed a response in opposition to Willwood Light & Power Co.'s request for a new hearing date;
9. The November 13, 2019 letter from Willwood Light & Power Co. failed to provide specific written objections to dismissal, nor did it indicate why the appeal should be allowed to proceed;
10. Accordingly, the State Board will dismiss Willwood Light & Power Co.'s appeal, with prejudice.

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

Dated this 22 day of November, 2019.

STATE BOARD OF EQUALIZATION



David L. Delicath, Chairman

ATTEST:


Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 22 day of November 2019, 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:

Elton Tophoj, Secretary
Wilwood Light & Power
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Powell, WY 82435

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cc: Brenda Arnold; File