

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
**TERENCE A. DYE LIVING TRUST** ) Docket No. **2021-106**  
FROM A DECISION BY THE NATRONA )  
COUNTY BOARD OF EQUALIZATION )

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**ORDER OF REMAND**

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**THIS MATTER** came before the State Board of Equalization on its own motion. The Board, having reviewed the file herein and being otherwise advised in the premises, finds, concludes, and orders as follows:

1. Appellant, Terence A. Dye Living Trust, appealed Natrona County Assessor Matt Keating’s 2021 valuation of real property that Appellant owns in Natrona County;
2. The Natrona County Board of Equalization held an evidentiary hearing on Appellant’s appeal;
3. The County Board received and heard testimony at that hearing;
4. Unbeknownst to any of the hearing participants, the audio recording device in use at the hearing did not record the hearing;
5. After the hearing, the County Board voted to affirm Assessor’s valuation of Appellant’s property and issued a written decision;
6. Appellant timely appealed that decision to this Board;
7. This Board requested the County Board record from the Natrona County Clerk, who notified us that there is no audio recording of the hearing;
8. Lacking a complete record, this Board found itself with two options: 1) remand to the County Board for a new hearing with operational audio equipment; or 2) decide the appeal on the limited record available;

9. On December 17, 2021, this Board notified the parties that it was willing to decide this appeal using the limited record only if both parties agreed, by January 7, 2022, that the Findings of Fact in the County Board's decision include all the relevant facts and are completely accurate, and further agreed that this Board may decide the appeal without an audio recording of the County Board hearing;

10. The parties did not so agree by the appointed date.

**WHEREFORE**, it is **ORDERED** that this case is remanded to the Natrona County Board of Equalization to hold a new hearing and issue a new decision. Either party may appeal that decision to this Board.

Dated this 7 day of January 2022.

**STATE BOARD OF EQUALIZATION**



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E. Jayne Mockler, Chairman

**ATTEST:**



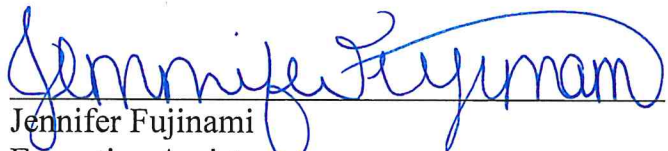
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Jennifer Fujinami, Executive Assistant

## CERTIFICATE OF SERVICE

I certify that on the 7 day of January 2022, I served the foregoing **ORDER OF REMAND** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Bev and Terry Dye  
Terence A. Dye Living Trust  
3386 Cattle Trail Drive  
Casper, WY 82604

Charmaine Reed  
Deputy Natrona County Attorney  
200 North Center St., 3<sup>rd</sup> Floor  
Casper, WY 82601



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Executive Assistant  
State Board of Equalization  
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cc: Natrona County Clerk  
Natrona County Board of Equalization