

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

IN THE MATTER OF THE APPEAL OF )  
**AUSTIN SCHAFF** ) Docket No. **2021-112**  
FROM A DECISION BY THE NATRONA )  
COUNTY BOARD OF EQUALIZATION )

---

**ORDER OF REMAND**

---

**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, Austin Schaff, 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 evidence 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 30, 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 21, 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. On January 10, 2022, the Natrona County Assessor notified the State Board of Equalization that he did not agree that the Findings of Fact in the County Board's decision include all relevant facts.

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

Dated this 10 day of January 2022.

**STATE BOARD OF EQUALIZATION**

  
\_\_\_\_\_  
E. Jayne Mockler, Chairman

**ATTEST:**

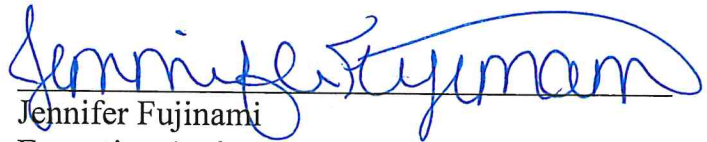
  
\_\_\_\_\_  
Jennifer Fujinami, Executive Assistant

**CERTIFICATE OF SERVICE**

I certify that on the 10 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:

Sarah Schaff  
2272 Forbes Road  
Casper, WY 82601

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



Jennifer Fujinami  
Executive Assistant  
State Board of Equalization  
P.O. Box 448  
Cheyenne, WY 82003  
Phone: (307) 777-6989  
Fax: (307) 777-6363

cc: Natrona County Clerk  
Natrona County Board of Equalization