

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

IN THE MATTER OF THE APPEAL OF)	
PATTERSON-UTI DRILLING CO.)	Docket No. 2021-90
FROM A DECISION BY THE CAMPBELL)	
COUNTY BOARD OF EQUALIZATION)	

ORDER ON NOTICE OF INTENT TO SUMMARILY REVERSE

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

1. On April 15, 2021, the Campbell County Assessor issued a 2021 Notice of Assessment for real property belonging to Patterson-UTI Drilling;
2. According to Wyoming Statutes section 39-13-109(b)(i) and Chapter 7, Section 6(b) of our rules, Patterson had 30 days after April 15, 2021 to file an appeal with the Assessor;
3. Thirty days after April 15, 2021 was Saturday, May 15, 2021;
4. “If the 30th day is not a business day, the statement shall be filed by the first business day thereafter.” Rules, Wyo. State Bd. of Equalization, Ch. 7, § 6(b) (2021);
5. Saturday, May 15, 2021 was not a business day;
6. The first business day after Saturday, May 15, 2021 was Monday, May 17, 2021;
7. Assessor received Patterson’s appeal on Monday, May 17, 2021;
8. Believing that Patterson’s appeal had been due on Friday, May 14, 2021, the Campbell County Board of Equalization dismissed Patterson’s appeal as untimely;
9. Patterson appealed the dismissal to this Board;
10. This Board determined that Patterson’s appeal was timely filed, and that the County Board erred in dismissing it as untimely;
11. “For good cause, the Board may take action on its own motion by providing notice of intent to take action and the reasons therefore to all parties. The notice of intent shall

advise the parties they may file written objections within 15 days of service of the notice.” Rules, Wyo. State Bd. of Equalization, Ch. 3, § 5(e) (2021);


12. Rather than have the parties expend resources briefing a question to which the answer is quite clear, this Board notified the parties of its intent to reverse the County Board’s decision unless either party filed specific written objections to reversal by October 1, 2021;

13. Neither party timely objected to reversal.

THEREFORE, this matter is reversed and remanded to the Campbell County Board of Equalization with instructions to accept the appeal as timely and proceed according to the relevant statutes and rules.

Dated this 12 day of October 2021.

STATE BOARD OF EQUALIZATION



Martin L. Hardsocg, Vice Chairman

ATTEST:



Jennifer Fujinami, Executive Assistant

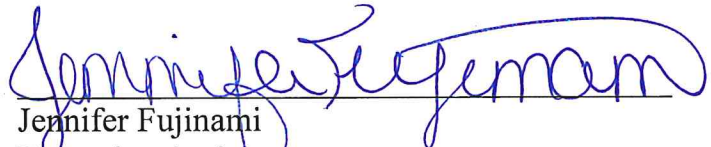
CERTIFICATE OF SERVICE

I certify that on the 12 day of October 2021, I served the foregoing **ORDER ON NOTICE OF INTENT TO SUMMARILY REVERSE** by placing a true copy thereof in the United States Mail, postage prepaid, and addressed to:

Drew Harrold
Crest Tax Partners
P.O. Box 7335
Tyler, TX 75711-7335

Mitch Damsky
Campbell County Attorney
500 S. Gillette Ave. Ste. B200
Gillette, WY 82716

Troy Clements
Campbell County Assessor
500 S. Gillette Ave. Ste. 1300
Gillette, WY 82716



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