

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
CAERUS NORTHERN ROCKIES, LLC) Docket No. **2023-32**
FROM A DECISION BY THE DEPARTMENT)
OF REVENUE (Severance Tax Prod. 2019))

ORDER OF DISMISSAL WITH PREJUDICE

THIS MATTER came before the State Board on the Department of Revenue’s Motion for Dismissal. The State Board having reviewed the file herein and being otherwise advised in the premises, finds, concludes, and orders as follows:

1. On March 15, 2023, the Wyoming Department of Revenue, Mineral Tax Division, sent Caerus Northern Rockies LLC a “Final Notice” listing “Additional Assessed Values” and notifying Caerus that it had 30 days to appeal to the State Board;
2. Caerus did not appeal the March 15, 2023 Final Notice;
3. On July 20, 2023, the Department sent Caerus a “Notice of Valuation” listing the same values from the March Notice, but this time labeled as “Taxable Value Change.” The Department again notified Caerus that it had 30 days to appeal to the State Board;
4. Caerus appealed the July 20, 2023 Notice to the State Board. In its appeal, Caerus took issue with the values that were reflected in both the Final Notice and the Notice of Valuation;
5. The Department filed its Motion for Dismissal, contending that the July 20, 2023 Notice of Valuation was not an appealable order, and that Caerus’s failure to appeal the March Notice put an end to the matter;
6. The Department’s Motion, which was served on Caerus’s representative, properly notified Caerus that it could reply to the Motion within 15 days;
7. Caerus did not reply to the Department’s Motion;
8. The State Board scheduled a hearing on the Motion and informed Caerus of its right to appear at the hearing in person or electronically;

9. Caerus did not appear at the Motion Hearing, so the State Board heard argument only from the Department's counsel;


10. Caerus could have appealed the Department's values following the March 15, 2023 Final Notice, but it didn't;

11. The July 20, 2023 Notice of Valuation did not revive the lapsed appeal period for challenging determinations contained in the March Final Notice.

IT IS, THEREFORE, ORDERED that Caerus's Appeal is dismissed with prejudice as untimely.

Dated this 29 day of September 2023.

STATE BOARD OF EQUALIZATION



Martin L. Hardsocg, Chairman

ATTEST:



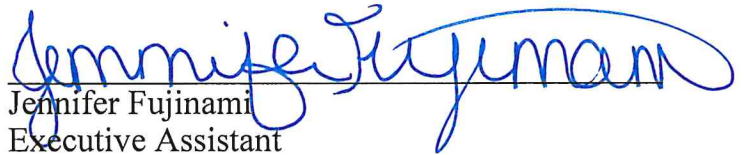
Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 29 day of September 2023, I served the foregoing **ORDER OF DISMISSAL WITH PREJUDICE** by placing a true and correct copy in the United States Mail, postage prepaid, and properly addressed to the following:

Marty Tschida
Moss Adams, LLP
675 15th Street, Suite 1900
Denver, CO 80202

Karl D. Anderson
Senior Assistant Attorney General
Kendrick Building
2320 Capitol Avenue
Cheyenne, WY 82002



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