

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)	
JACOB STETLER)	Docket No. 2024-16
FROM A DECISION BY THE FREMONT)	
COUNTY BOARD OF EQUALIZATION)	

ORDER OF REMAND

THIS MATTER comes before the Board on the Fremont County Assessor’s Motion to Dismiss and Petitioner Jacob Stetler’s Objection to Motion to Dismiss. The Board, having considered the filings and materials presented, and otherwise being informed, finds and orders as follows.

Procedural posture and background

1. The Assessor’s Motion to Dismiss, and Petitioner Stetler’s¹ (Petitioner) objection to dismissal, concern Assessor’s determination that Petitioner was not entitled to a revaluation and re-assessment of his property in Fremont County for years prior to 2024. Petitioner requested reassessment claiming that portions of the property were subject to easements and other property interests affecting taxable value.
2. Assessor issued a letter to Petitioner on May 16, 2024, determining that no retroactive property status or value change was available because neither Petitioner, nor previous owners, had timely appealed valuation notices for the property in question. Notice of Appeal, Att. B.
3. The record is unclear as to how proceedings between taxpayer and Assessor then progressed. However, on June 4, 2024, the Chairman of the Board of Fremont County Commissioners issued a letter to Petitioner (and Karline Stetler), indicating he had received a request for hearing concerning a refund request. The Chairman advised Petitioner that “[t]he only mechanism by which you can be granted a hearing before the Fremont County Board of Equalization is by filing an appeal within the specified deadline each year.” Notice of Appeal, Att. C. The Chairman concluded: “Regarding those prior years, no appeal was filed, therefore the County Board is unable to grant you a hearing.” *Id.* The

¹ Assessor’s filings to this Board spell the Petitioner’s name as “Stedtler,” while Petitioner’s objection spells the name as “Stetler.” We trust the parties will ensure the correct spelling is used from this point forward to avoid confusion.

Chairman issued this response on the letterhead of the Fremont County Board of Commissioners, not as the Board of Equalization.² *Id.*

4. Petitioner appealed from the Chairman's letter, dated June 4, 2024, to the State Board on June 24, 2024, challenging the decision of the Chairman of the Fremont County Board of Commissioners.

5. Assessor moved to dismiss Petitioner's appeal on July 12, 2024, asserting that: 1) the County Board of Commissioners lacked jurisdiction to hear Petitioner's appeal from the Fremont County Board of Equalization; 2) the Board of County Commissioners correctly refused to assume its role as the county board of equalization because it lacked authority to issue a final appealable decision; and 3) consequently, the State Board is without jurisdiction in the absence of a final appealable decision from the Fremont County Board of Equalization. Assessor's Motion to Dismiss.

6. Petitioner counters that he, nevertheless, is entitled to a refund for overpaid property taxes going back a number of years. Petr's Obj.

Analysis and Conclusion

7. Assessor's analysis layers faulty premise upon faulty premise in support of its conclusion that this Board lacks jurisdiction. From a procedural and jurisdictional standpoint, the Chairman of the Fremont County Board of Commissioners' handling of the appeal was flawed, and we must therefore remand the appeal to the Assessor so that the process may begin anew. Indeed, because the Fremont County Board of Equalization apparently never properly convened, never considered the refund request, nor considered whether it had jurisdiction, no final appealable decision occurred and no colorable appeal could follow.

8. The proceedings likely derailed when the Fremont County Board of Equalization did not receive the matter for docketing through the County Clerk. Wyoming Statutes section 39-13-109(b)(i) (2023) provides that, "[t]he county assessor shall provide a copy ["statement of reasons" or appeal] to the county clerk as clerk of the county board of equalization." This step launches the due process to follow an appeal, and occurs whether or not a party believes that a county board of equalization has jurisdiction.

9. Neither the Fremont County Board of Commissioners, nor the Chairman alone, had statutory authority to dispose of Petitioner's appeal. An agency's "implied powers are only

² County Boards of Commissioners wear multiple hats, sitting as both a board of county commissioners, and when their jurisdiction to hear local property tax appeals is triggered, as a county board of equalization. See Wyo. Stat. Ann. §§ 39-13-102(c), (d); 39-13-109(b) (2023).

those derived by necessary implication from express statutory authority granted to the agency.” *BP America Prod. Co. v. Dep’t of Revenue*, 2006 WY 27, ¶ 28, 130 P.3d 438, 466 (Wyo. 2006) (citing 2 Am. Jur.2d *Admin. Law* § 57, 80-81 (2004)).

10. Whether or not the Fremont County Board of Equalization had jurisdiction, it had authority to initially docket the appeal and make that determination. *CSC Group Holdings, LLC v. Automation & Electronics, Inc.*, 2016 WY 26, ¶ 21, fn. 5, 368 P.3d 302, 307 (Wyo. 2016) (citing *Woods v. Wells Fargo Bank Wyo.*, 2004 WY 61, ¶¶ 50-51, 90 P.3d 724, 738-39 (Wyo. 2004)) (a court may always proceed to determine whether it has jurisdiction).

11. Without a final appealable decision from the Fremont County Board of Equalization, we can do nothing but remand the matter so that the process can begin again.

12. **THEREFORE, IT IS HEREBY ORDERED** that this matter is **remanded**³ to the Fremont County Assessor, so that she may initiate the entire process for adjudication of an appeal before the Fremont County Board of Equalization, ensuring that all notices are appropriately given, and that Petitioner has an opportunity to proceed as required by Wyoming Statutes sections 39-13-101 et. seq.

DATED this 1 day of August 2024.


STATE BOARD OF EQUALIZATION


Martin L. Hardsocg, Chairman


David L. Delicath, Chairman


E. Jayne Mockler, Board Member

ATTEST:


Jennifer Fujinami, Executive Assistant

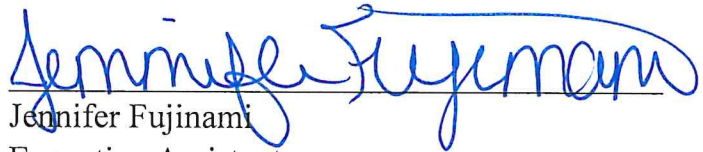
³ Because no reviewable decision is presented to this Board, we do not “reverse,” as such implies a reviewable decision. Our remand serves narrowly to return this dispute to the Assessor so that the process may occur as statutorily required, and so that the Fremont County Board of Equalization may undertake its proper role.

CERTIFICATE OF SERVICE

I certify that on the 1 day of **August 2024** 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:

Marshall Keller
P.O. Box 111
Thermopolis, WY 82443

Nathan Maxon
Fremont County Attorney's Office
Deputy Civil Attorney
450 North 2nd Street Room 170
Lander, WY 82520



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

cc: Brenda Henson, Director, Dep't of Revenue
Kenneth Guille, Property Tax Div., Dep't of Revenue
Commissioners/Treasurer/Clerk/Assessor – Fremont County