

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

IN THE MATTER OF THE EXAMINATION	)	
OF THE PROPERTY TAX VALUATION OF	)	<b>Docket No. 2024-19</b>
NATRONA COUNTY PARCEL ID NUMBER	)	
R0040683 AND R0040697	)	

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**ORDER DENYING PETITION FOR EXAMINATION**

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**THIS MATTER COMES** before the State Board on taxpayer's (Mike Kalkman) emailed request for an examination of the manner by which his Natrona County land, consisting of 635 acres, was classified for property tax purposes. The State Board, having considered Petitioner's request, materials Petitioner submitted, and being otherwise advised in the premises, finds and orders as follows:

1. On July 31, 2024, Petitioner Mike Kalkman requested the Board examine why his property, which he claimed had been classified as agricultural land in Natrona County, was no longer assessed as such. Petitioner offered almost no supporting information, indicating only the legal description and a few ancillary considerations.
2. Without any indication of how the Natrona County Assessor arrived at her assessment decisions regarding the land, and unclear as to the basis for why Petitioner believed he was entitled to an examination, the Board issued an "Inquiry" to ascertain whether Petitioner was entitled to a Board Examination pursuant to Wyoming Statutes section 39-11-102.1(c)(x) (2023). On August 5, the Board issued its Preliminary Examination Request Inquiry seeking an explanation of whether Petitioner claimed Assessor's conduct resulted in "fraudulently, improperly or unequally assessed" property, or that the "law in any manner has been evaded or violated." *See* Wyo. Stat. Ann. § 39-11-102.1(c)(x) (2023); Rules, Wyo. St. Bd. of Equalization, Ch. 4 § 3(a) (2021). The Board warned that "merely disagreeing with Assessor's judgment or value does not entitle taxpayers to a Board Examination [.]". Prelim. Exam. Request Inquiry.
3. Petitioner supplied additional information concerning the parcels of unimproved land, describing it as follows:
  - No legal access road.
  - No access easement.
  - Walk-In Hunting with the Game Fish and Parks has been used for the last 20 years.
  - No water, no rural water, no well water or no dugouts for animals.

- No fences.
- No electricity.
- 90% sage grass only for the type of grass which cannot be used for animals to graze.
- Draws which you cannot build a structure on.
- No building structures, vacant land.
- There is no lease for animals to graze on.
- No current or pass lease to any third party.
- The total of these taxes has increased from approximately \$500 to approximately \$1,400.
- Currently unable to find a buyer to sell this property because of its land details.
- Our family has homesteaded this property and we are the 3<sup>rd</sup> generation to take this land over. The previous family member in charge of this Wyoming land missed the Assessment Petition deadline in 2024 we just learned of. Mike Kalkman will be the new family owner to take care of the property taxes. Joe Kalkman, who passed away 3 years ago, was the previous family member who took care of these property taxes.

Petitioner's Email to State Board dated Aug. 14, 2024.

4. However, Petitioner did not answer whether he appealed the assessment to the Natrona County Board of Equalization, what communications occurred between himself and the Natrona County Assessor's Office, nor whether he alleged a fraudulent, unequal or improper assessment, as the statute requires.

5. The Board's statutory examination authority may not be used to supplant the statutory appeal obligation pursuant to Wyoming Statutes section 39-13-109. Otherwise, there would be no reason for county boards of equalization or the appeal rights afforded in statute. Persons or entities seeking an examination must allege that an assessment justifies this extraordinary review of the assessment process below, and should explain why the normal appeal process will not suffice. In the present case, Petitioner has offered no insight to why he believes the Board should perform an examination.

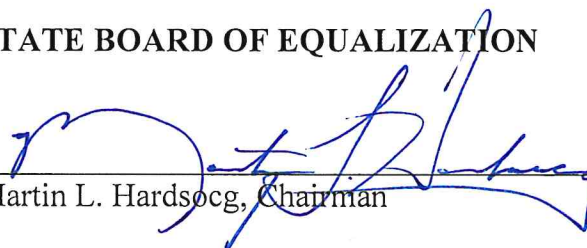
6. Even were this Board to conduct an examination, the Board would likely require Petitioner to demonstrate through evidence and citation to appraisal or statutory authority, that the assessment was fraudulent, unequal or improper, or that the laws were in a significant manner evaded. *See* Wyo. Stat. Ann. § 39-11102.1(c)(x) (2023). Assessor would have an opportunity to participate as well.

7. **THEREFORE, IT IS ORDERED** that Petitioner's request for an examination is **denied** because the allegations are not sufficient to trigger an examination pursuant to Wyoming Statutes section 39-11-102.1(c)(x) (2023).

8. Pursuant to Wyoming Statutes section 16-3-114 (2021) and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days after the date of this decision.

DATED this 15 day of August 2024.

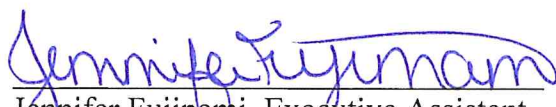
**STATE BOARD OF EQUALIZATION**

  
Martin L. Hardsocg, Chairman

  
David L. Delicath, Vice-Chairman

  
E. Jayne Mockler, Board Member

**ATTEST:**

  
Jennifer Fujinami, Executive Assistant

### CERTIFICATE OF SERVICE

I certify that on the 15 day of August 2024, I served the foregoing **Order Denying Examination**, by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to:

Mike Kalkman  
35721 167th St.  
Miranda, SD 57438

Karen K. Brent  
139 W. 2nd St. Suite 1C  
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: Ken Guille, Department of Revenue