

Alva Review

By: Helen Barrett

In District Court November 2, District Judge Dean Linder dismissed the case Cheyenne Drilling vs. Monica Schmidt, Woods County Assessor.

District Attorney Hollis Thorp represented the assessor at the hearing.

In March, tax rep Will Presson, rendered property located in Woods County to be valued at \$2,200,000. The county assessor valued the property at \$9,742,760.

After Schmidt has several failed attempts to request certain documents, the Woods County Board of Equalization issued a subpoena for that information.

Presson appeared in person for the protest hearing on June 12, but refused once again to provide the subpoenaed information which included three documents: 1. a complete copy of the "Purchase and Sales Agreement" together with all exhibits; 2. The "purchase Price Allocation" for the assets sold; and 3. "The IRS, Form 8594."

Before the hearing on the tax assessment protest began, District Attorney Hollis Thorp asked the Woods County Equalization Board not to hear the case because Presson refused to obey the subpoena.

The protest hearing was stopped and the company was denied any further protest.

Presson left the meeting refusing to shake the outstretched hand of Assessor Schmidt.

However Cheyenne Drilling took their protest to District Court. Earlier this summer in District Court, the company again ignored a court order to produce the documents that were subpoenaed.

Finally, Judge Linder dismissed the case while considering sanction. Judge Linder has not imposed sanctions or fines at this time.

The total tax bill for the property located in the Freedom School District is \$92, 583.48.