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ENTERED
Office of Chief Counsel
March 2, 2026
Part of
Public Record

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

Docket No. AB-346X

FREMONT COUNTY WYOMING
-DECISION AND NOTICE OF INTERIM TRAIL USE – BAD WATER LINE-

RESPONSE TO PETITION TO REOPEN

COMES NOW the Respondent, Fremont County, State of Wyoming through its Board of Commissioners and hereby responds and to the *Petition to Reopen*, dated February 11, 2026, as follows:

1. Respondent admits to allegations set forth in paragraphs 1, 2, 3, and 12 of the Petition.
2. Respondent has no knowledge of the allegations set forth in paragraphs 4, 6 and 7 and therefore denies said allegations.
3. Respondent has no response to the Petitioner's legal conclusions set forth in paragraph 16.
4. Respondent denies the allegations set forth in paragraph 5. The Fremont County Assessor has never assessed a tax on Fremont County's railbanked easement that burdens the Stetlers' property.

5. Respondent denies the allegations set forth in paragraph 8. The Fremont County Assessor has never assessed a tax on Fremont County's railbanked easement that burdens the Herbsts' property.

6. Respondent denies the allegations set forth in paragraph 9. Petitioners have failed to provide information, such as specific dates, to support this past-tense allegation. Moreover, prior to using the Mapserver, all users agree and accept that "[t]his data is not intended to be used for description, conveyance, authoritative definition of legal boundary, or property title."¹ The vast majority of easements that exist in Fremont County are not depicted on the Mapserver.

7. Respondent admits in part and denies in part the allegations set forth in paragraph 10. The Stetler family has paid assessed ad valorem taxes upon their fee simple servient estate. However, the Stetler family had actual and constructive notice of the railbanked easement when their property was purchased and cannot in good faith allege a belief that the railway was abandoned.

8. Respondent denies the allegations in paragraph 11. At no point has the Herbst family paid tax on the County's railbanked easement. The Herbst family has paid tax on their fee simple servient estate. The Respondent has no knowledge of the Herbst family's awareness of federal law, the Interim Railbanking Agreement or decisions in docket AB-346X. However, the Herbst family had actual and constructive knowledge of the existence of the railbanked easement from the time their property was purchased.

9. Respondent denies the allegations set forth in paragraph 13. Upon receipt of the Stetler Family's tax assessment protest for the 2024 tax year, the Fremont County Assessor assigned an assessed value of zero (\$0.00) to the portion of Stedtler's property that was burdened

¹ <https://maps.terragis.net/fremontwy/> (accessed 2.19.2026)

by the railbanked easement. The result of this valuation adjustment was a two dollars and forty-four cents (**\$2.44**) reduction of the ad valorem tax for their Stetler property for the 2024 tax year and said adjustment will result in a similar tax reduction for subsequent years. The Assessor and the Fremont County Board of Equalization was without jurisdiction and statutory authority to “refund” prior years’ tax on the burdened portion of Stetler’s property because the Stetler family failed to timely pursue its remedies as prescribed by Wyoming law. *See* Petitioner’s Exhibit M. At all times since owning the property in question, the Stetler family had actual and constructive notice of the railbanked easement and could have pursued administrative and legal remedies pursuant to Wyoming law.

10. Respondent denies the allegations set forth in paragraph 14. Jacob Stetler sought and was granted a hearing before the Fremont County Board of Equalization, which was then heard by the Wyoming State Board of Equalization, who in turn determined that both boards lacked jurisdiction to hear the matter. *See* Petitioner’s Exhibit N.

11. Respondent denies the allegations set forth in paragraph 15. Since 1991, Fremont County has expended significant time and funds to maintain the railbanked easement for recreational trail use.

12. Respondent denies the allegations set forth in paragraph 17. Underpinning the Petitioner’s claims is a fundamental misunderstanding of property law. 16 USCS §1247(d) contemplates that Fremont county shall be responsible “for the payment of any and all taxes that may be levied or assessed against such rights-of-way.” The Petitioners, in this matter and in prior attempts to recover paid property taxes, argue that the ad valorem tax upon their servient fee simple estate violates the above-quoted provision. The above-quoted provision only applies when and if the easement itself is taxed, not when the underlying servient estate is taxed.

Thousands of miles of easements exist in Fremont County, and not all easements burden the servient estate to such a degree to warrant a partial or complete reduction of the assessed value for that portion of the servient estate that is burdened by an easement. The County Assessor retains discretion to implement such reductions, but can only do so when a taxpayer brings the matter to the Assessor's attention during the statutory timeframes governing valuation objections and appeals. In this matter, both petitioners had actual and constructive notice of the easement from the time they acquired their properties and they could have sought a valuation reduction during their first year of ownership. The Stetler family was immediately granted a valuation reduction once the matter was brought before the Fremont County Assessor. The Herbst family has yet to pursue any administrative remedy or seek a valuation reduction for their property.

REQUEST FOR RELIEF

WHEREFORE, the Respondent respectfully requests that this board deny the Petitioners' requests for relief and dismiss the *Petition to Reopen*, dated February 11, 2026.

Dated this 3rd day of March, 2026.

The Board of Commissioners of Fremont County

BY:



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CERTIFICATE OF SERVICE

I hereby certify that, on the 3rd day of March, 2026, a true and correct copy of the foregoing document via first class mail, postage prepaid and addressed to:

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