

ORIGINAL HOUSE  
BILL NO. HB0008

ENROLLED ACT NO. 21, HOUSE OF REPRESENTATIVES

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING  
2016 BUDGET SESSION

AN ACT relating to taxation and revenue; revising the authority of the department of revenue to adopt rules related to the appraisal methods of county assessors; repealing related provisions accordingly; and providing for an effective date.

*Be It Enacted by the Legislature of the State of Wyoming:*

**Section 1.** W.S. 39-11-102(c) (xxv) is amended to read:

**39-11-102. Administration; confidentiality;  
department of revenue.**

(c) In addition to the other powers and duties imposed by law, the department shall:

(xxv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act to be followed by all county assessors to ensure the ~~statistical quality and fairness of assessed values of residential properties, improved and unimproved, computed using sales comparison methods, and which require county assessors to provide statistical parameter data annually to the state board of equalization to demonstrate compliance with the rules. The rules shall specifically address any adjustments made by a county assessor in input data to, or assessed values obtained from, the county's computer assisted mass appraisal system, the method of establishing strata for sales ratio studies, the adequacy of the number of arms length sales to be used in any sales comparison analyses, and the use of appropriate statistical tests~~ for assessed values of residential properties to protect against the statistical likelihood that any property in any stratum is over assessed. ~~The rules shall include requirements for the format and quality of a written~~

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~~explanation of the county assessor's residential assessment methodology, including an explanation and description of the parameters used to develop any stratification applied to a class of property as well as any market adjustment factors utilized to arrive at a fair market value for a property. The written explanations required to be maintained by the county assessor shall be public records available to a taxpayer upon request.~~

**Section 2.** This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk