

## HOUSE BILL NO. HB0254

Property taxation-appeals.

Sponsored by: Representative(s) Throne and Madden

A BILL

for

1 AN ACT relating to property taxation; requiring specific  
2 findings and conclusions as to evidence presented in a  
3 taxpayer appeal; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-11-109(b)(iv) and 39-13-109(b)(vi)  
8 are amended to read:

9

10 **39-11-109. Taxpayer remedies.**

11

12 (b) Appeals. The following shall apply:

13

14 (iv) In any appeal to the board authorized by  
15 this section, the taxpayer may present any credible  
16 evidence, including expert opinion testimony, to rebut the  
17 presumption in favor of a valuation asserted by the

1 department. The board shall make specific findings and  
2 conclusions as to the evidence presented.

3

4 **39-13-109. Taxpayer remedies.**

5

6 (b) Appeals. The following shall apply:

7

8 (vi) In any appeal to a county board of  
9 equalization authorized by this section, the taxpayer may  
10 present any credible evidence, including expert opinion  
11 testimony, to rebut the presumption in favor of a valuation  
12 asserted by the county assessor. The board shall make  
13 specific findings and conclusions as to the evidence  
14 presented.

15

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

20

21

(END)