

SENATE FILE NO. SF0009

Certification of cases to state board of equalization.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to the state board of equalization;
2 authorizing certification of cases directly to the board
3 from county boards of equalization; providing rulemaking
4 authority; and providing for an effective date.

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

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8 **Section 1.** W.S. 39-11-102.1(c) (intro) and
9 39-13-102(c) (iv) are amended to read:

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11 **39-11-102.1. Administration; state board of**
12 **equalization.**

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14 (c) The state board of equalization shall perform the
15 duties specified in article 15, section 10 of the Wyoming
16 constitution and shall hear appeals from county boards of

1 equalization and review final decisions of the department
2 upon application of any interested person adversely
3 affected, including boards of county commissioners for the
4 purposes of this subsection, under the contested case
5 procedures of the Wyoming Administrative Procedure Act.
6 Upon request of a county board of equalization the state
7 board of equalization may accept a case certified directly
8 to the state board of equalization pursuant to rules
9 adopted by the state board of equalization. Any interested
10 person adversely affected by the adoption, amendment or
11 repeal of a rule pursuant to W.S. 16-3-103(a) shall be
12 afforded an opportunity for a hearing before the board. In
13 addition, the board shall:

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15 **39-13-102. Administration; confidentiality.**

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17 (c) The board of county commissioners of each county
18 constitutes the county board of equalization. The county
19 board shall meet at the office of the county commissioners
20 at such times as necessary to perform its statutory duties,
21 but no earlier than the fourth Tuesday in April to consider
22 current year assessments. The county clerk shall act as
23 clerk of the county board. The county assessor or his

1 designee shall attend all meetings to explain or defend the
2 assessments. The county board of equalization shall:

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4 (iv) Hear and determine the complaint of any
5 person relative to any property assessment or value as
6 returned by the county assessor subject to W.S.
7 39-13-109(b) (i). The county board of equalization may
8 request that a case be certified directly to the state
9 board of equalization as provided in W.S. 39-11-102.1(c);

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11 **Section 2.** This act is effective July 1, 2017.

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(END)