

SENATE FILE NO. SF0023

Appeals by county assessor.

Sponsored by: Senator(s) Case and Representative(s) Barlow
and Zwonitzer

A BILL

for

1 AN ACT relating to taxation; authorizing the county assessor
2 to appeal decisions by the state board of equalization as
3 specified; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-13-109(b)(ii) is amended to read:

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9 **39-13-109. Taxpayer remedies.**

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11 (b) Appeals. The following shall apply:

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13 (ii) A county assessor may appeal any decision or
14 order of the county board of equalization to the state board
15 of equalization. A county assessor may appeal any decision of

1 the state board of equalization related to locally assessed
2 property to the district court in the county in which the
3 property is situated;

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5 **Section 2.** This act is effective July 1, 2019.

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(END)