

SENATE FILE NO. SF0033

County board of equalization-2.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation; specifying the
2 appeal process for property assessment; providing for the
3 hearing conducted by the county board of equalization;
4 providing rulemaking authority; repealing a duplicative
5 provision; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-13-102(f) and 39-13-109(b)(i) and
10 (iii) are amended to read:

11

12 **39-13-102. Administration; confidentiality.**

13

14 (f) The county assessor shall notify any person whose
15 property assessment has been increased by the county board
16 of equalization of the increase. Any person wishing to
17 review an assessment of his property shall contact the

1 county assessor not later than thirty (30) days after the
2 date of the assessment schedule.

3
4 **39-13-109. Taxpayer remedies.**

5
6 (b) Appeals. The following shall apply:

7
8 (i) ~~The county assessor shall notify any person~~
9 ~~whose property assessment has been increased by the county~~
10 ~~board of equalization of the increase. Any person wishing~~
11 ~~to review an assessment of his property shall contact the~~
12 ~~county assessor not later than thirty (30) days after the~~
13 ~~date of the assessment schedule.~~ Any person wishing to
14 contest an assessment of his property shall file not later
15 than thirty (30) days after the date of the assessment
16 schedule properly sent pursuant to W.S. 39-13-103(b)(vii),
17 a statement with the county assessor specifying the reasons
18 why the assessment is incorrect. The county assessor shall
19 provide a copy to the county clerk as clerk of the county
20 board of equalization. The county assessor and the person
21 contesting the assessment, or his agent, shall disclose
22 witnesses and exchange information, evidence and documents
23 relevant to the appeal, including sales information from
24 relevant statements of consideration if requested, ~~no later~~

1 ~~than fifteen (15) days prior to the scheduled county board~~
2 ~~of equalization hearing~~ within forty-five (45) days of the
3 filing of the appeal by the taxpayer. The assessor shall
4 specifically identify the sales information used to
5 determine market value of the property under appeal. A
6 county board of equalization may receive evidence relative
7 to any assessment and may require the person assessed or
8 his agent or attorney to appear before it, be examined and
9 produce any documents relating to the assessment. ~~No~~
10 ~~adjustment in an assessment shall be granted to or on~~
11 ~~behalf of~~ The appeal shall be dismissed if any person ~~who~~
12 willfully neglects or refuses to attend a meeting of a
13 county board of equalization and be examined or answer any
14 material question upon the board's request. ~~Minutes of the~~
15 ~~examination shall be taken and filed with the county clerk~~
16 The state board of equalization shall adopt rules to be
17 followed by any county board of equalization when
18 conducting appeals under this subsection. All hearings
19 shall be conducted in accordance with the rules adopted by
20 the state board of equalization. Each hearing shall be
21 recorded electronically or by a court reporter or a
22 qualified stenographer or transcriptionist. The taxpayer
23 may present any evidence that is not irrelevant, immaterial
24 or unduly repetitious, including expert opinion testimony,

1 to rebut the presumption in favor of a valuation asserted
2 by the county assessor. The county attorney or his designee
3 may represent the county board or the assessor, but not
4 both. The assessor may be represented by an attorney and
5 the board may hire a hearing officer. All deliberations of
6 the board shall be in public. The county board of
7 equalization may affirm the assessor's valuation or find in
8 favor of the taxpayer and remand the case back to the
9 assessor. The board shall make specific written findings
10 and conclusions as to the evidence presented not later than
11 October 1 of each year;

12

13 (iii) Any person aggrieved by any final
14 administrative decision of the department may appeal to the
15 board. Appeals shall be made in a timely manner as
16 provided by rules and regulations of the board by filing
17 with the board a notice of appeal specifying the grounds
18 therefor. ~~The department shall, within a timely manner as~~
19 ~~specified by board rules and regulations, transmit to the~~
20 ~~board the complete record of the action from which the~~
21 ~~appeal is taken~~ A complete record of the action from which
22 the appeal is taken shall be transmitted to the board in a
23 timely manner as specified by board rules and regulations;

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1 **Section 2.** W.S. 39-13-109(b) (vi) is repealed.

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3 **Section 3.** This act is effective July 1, 2014.

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5

(END)