STATE OF WYOMING

HOUSE BILL NO. HB0110

Property taxes-appeals.

Sponsored by: Representative(s) Throne, Anderson, R.,
Berger, Dockstader, Landon and Zwonitzer,
Dv. and Senator(s) Burns and Perkins

A BILL

for

- 1 AN ACT relating to property taxation; providing that there
- 2 is no presumption of correctness upon appeal of an
- 3 assessment to a county board of equalization or the state
- 4 board of equalization as specified; and providing for an
- 5 effective date.

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

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- 9 **Section 1.** W.S. 39-11-109(b) by creating a new
- 10 paragraph (iv) and 39-13-109(b) by creating a new paragraph
- 11 (vi) are amended to read:

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39-11-109. Taxpayer remedies.

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15 (b) Appeals. The following shall apply:

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1	(iv) In any appeal to the board authorized by
2	this section, there shall be no presumption in favor of a
3	valuation asserted by the department or by the property
4	owner.
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6	39-13-109. Taxpayer remedies.
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8	(b) Appeals. The following shall apply:
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10	(vi) In any appeal to a county board of
11	equalization authorized by this section, there shall be no
12	presumption in favor of a valuation asserted by the county
13	assessor or by the property owner.
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15	Section 2. This act is effective immediately upon
16	completion of all acts necessary for a bill to become law
17	as provided by Article 4, Section 8 of the Wyoming
18	Constitution.
19	
20	(END)

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