

ENROLLED ACT NO. 52, SENATE

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING
2009 GENERAL SESSION

AN ACT relating to taxation and revenue; providing for rules and regulations for the assessment of property for taxation purposes; and providing for an effective date.

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

Section 1. W.S. 39-11-102(c)(xxiii), (xxiv) and by creating a new paragraph (xxv) is amended to read:

39-11-102. Administration; confidentiality; department of revenue.

(c) In addition to the other powers and duties imposed by law, the department shall:

(xxiii) Review boundaries for proposed special districts pursuant to W.S. 22-29-109(a); ~~and~~

(xxiv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act, necessary to map and keep record of the geographical boundaries for all special districts and governmental entities with the authority to levy or require the levy of property taxes. Notwithstanding any other provision of law, no special district or governmental entity with authority to levy or require the levy of property taxes shall levy any property taxes unless in compliance with the rules and regulations promulgated pursuant to this subsection; ~~and~~ and

(xxv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act to be followed by all county assessors to ensure the statistical quality and fairness of assessed values of residential properties, improved and unimproved, computed using sales

ORIGINAL SENATE
FILE NO. 0144

ENROLLED ACT NO. 52, SENATE

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING
2009 GENERAL SESSION

comparison methods, and which require county assessors to provide statistical parameter data annually to the state board of equalization to demonstrate compliance with the rules. The rules shall specifically address any adjustments made by a county assessor in input data to, or assessed values obtained from, the county's computer assisted mass appraisal system, the method of establishing strata for sales ratio studies, the adequacy of the number of arms-length sales to be used in any sales comparison analyses, and the use of appropriate statistical tests to protect against the statistical likelihood that any property in any stratum is over assessed. The rules shall include requirements for the format and quality of a written explanation of the county assessor's residential assessment methodology, including an explanation and description of the parameters used to develop any stratification applied to a class of property as well as any market adjustment factors utilized to arrive at a fair market value for a property. The written explanations required to be maintained by the county assessor shall be public records available to a taxpayer upon request.

Section 2. In preparing the rules required by section 1 of this act, the department of revenue shall consider the published rules and procedures in other states employing a computer assisted mass appraisal system. The rules shall comply with generally accepted statistical methods and the International Association of Appraisal Officers standards.

ORIGINAL SENATE
FILE NO. 0144

ENROLLED ACT NO. 52, SENATE

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING
2009 GENERAL SESSION

Section 3. This act is effective July 1, 2009.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk