

HOUSE BILL NO. HB0031

Property tax appeals-county process.

Sponsored by: Representative(s) Madden and Senator(s) Dockstader

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 board of review for property tax appeals as specified;  
3 specifying membership and procedures; amending related  
4 provision; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-13-109(b)(i) and (vi) is amended  
9 to read:

10

11 **39-13-109. Taxpayer remedies.**

12

13 (b) Appeals. The following shall apply:

14

15 (i) The following shall apply to property tax  
16 appeals:

1  
2           (A) The county assessor shall notify any  
3 person whose property assessment has been increased by the  
4 county board of equalization of the increase. Any person  
5 wishing to contest an assessment of his property shall file  
6 not later than thirty (30) days after the date or postmark  
7 date of the assessment schedule properly sent pursuant to  
8 W.S. 39-13-103(b)(vii), whichever is later, a statement  
9 with the county assessor specifying the reasons why the  
10 assessment is incorrect. The county assessor shall provide  
11 a copy to the county clerk as clerk of the county board of  
12 equalization. The county assessor and the person contesting  
13 the assessment, or his agent, shall disclose witnesses and  
14 exchange information, evidence and documents relevant to  
15 the appeal, including sales information from relevant  
16 statements of consideration if requested, no later than  
17 fifteen (15) days prior to the scheduled county board of  
18 equalization hearing. The assessor shall specifically  
19 identify the sales information used to determine market  
20 value of the property under appeal. A county board of  
21 equalization may receive evidence relative to any  
22 assessment and may require the person assessed or his agent  
23 or attorney to appear before it, be examined and produce  
24 any documents relating to the assessment. No adjustment in

1 an assessment shall be granted to or on behalf of any  
2 person who willfully neglects or refuses to attend a  
3 meeting of a county board of equalization and be examined  
4 or answer any material question upon the board's request.  
5 Minutes of the examination shall be taken and filed with  
6 the county clerk;

7  
8 (B) If so desired by the board of county  
9 commissioners and in consultation with the county assessor,  
10 the board may appoint a board of review for purposes of  
11 hearing the appeal as provided in subparagraph (A) of this  
12 paragraph. The board of review shall consist of three (3)  
13 persons and as nearly as possible include one (1) person  
14 professionally trained as a real estate broker or real  
15 estate appraiser and one (1) person professionally trained  
16 or experienced in architecture, building design or  
17 experienced in the real estate building and construction  
18 field. Not more than two (2) members of the board of  
19 review shall be of the same profession or occupation and  
20 members of the board of review shall be residents of the  
21 same county in which the county commissioners are located.  
22 All of the relevant provisions of subparagraph (A) of this  
23 paragraph including time limitations and hearing  
24 proceedings shall apply to a hearing before a board of

1 review. Following the written final decision of the board  
2 of review, the county board of equalization shall have not  
3 more than fifteen (15) days to review the record of the  
4 decision and either affirm or reverse the decision of the  
5 board of review in writing. No new hearing at the county  
6 level shall be held. The decision of the county board of  
7 equalization shall constitute a final decision of the  
8 matter.

9  
10 (vi) In any appeal to a county board of  
11 equalization or board of review authorized by this section,  
12 the taxpayer may present any credible evidence, including  
13 expert opinion testimony, to rebut the presumption in favor  
14 of a valuation asserted by the county assessor.

15  
16 **Section 2.** This act is effective January 1, 2011.

17  
18 (END)