

## HOUSE BILL NO. HB0083

Property tax catastrophic event.

Sponsored by: Representative(s) Kroeker and Senator(s) Case

A BILL

for

1 AN ACT relating to ad valorem taxation; providing for a  
2 reduction or refund of taxes for a catastrophic event that  
3 significantly reduces the assessed value of property as  
4 specified; providing an appeal process; providing a  
5 definition; and providing for an 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. 39-13-109(b) (i) and (c) by creating a  
10 new paragraph (vi) is amended to read:

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12       **39-13-109. Taxpayer remedies.**

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14       (b) Appeals. The following shall apply:

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

1 attend a meeting of a county board of equalization and be  
2 examined or answer any material question upon the board's  
3 request. The state board of equalization shall adopt rules  
4 to be followed by any county board of equalization when  
5 conducting appeals under this subsection. All hearings  
6 shall be conducted in accordance with the rules adopted by  
7 the state board of equalization. Each hearing shall be  
8 recorded electronically or by a court reporter or a  
9 qualified stenographer or transcriptionist. The taxpayer  
10 may present any evidence that is relevant, material or not  
11 repetitious, including expert opinion testimony, to rebut  
12 the presumption in favor of a valuation asserted by the  
13 county assessor. The county attorney or his designee may  
14 represent the county board or the assessor, but not both.  
15 The assessor may be represented by an attorney and the  
16 board may hire a hearing officer. All deliberations of the  
17 board shall be in public. The county board of equalization  
18 may affirm the assessor's valuation or find in favor of the  
19 taxpayer and remand the case back to the assessor. The  
20 board shall make specific written findings and conclusions  
21 as to the evidence presented not later than October 1 of  
22 each year;

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1 (c) Refunds. The following shall apply:

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3 (vi) If property under W.S.  
4 39-13-103(b)(iii)(C), valued as of January 1 under W.S.  
5 39-13-103(b)(i)(A), is damaged by a catastrophic event in  
6 that calendar year to the extent that the assessed value of  
7 the property reasonably appears to be significantly  
8 reduced, the owner of the property may apply to the county  
9 assessor within thirty (30) days of the catastrophic event  
10 for a reassessment of the property. Not later than thirty  
11 (30) days after receiving an application under this  
12 section, the county assessor shall reassess the property,  
13 determine the assessed value of the property following the  
14 catastrophic event and notify the owner of the  
15 determination. If the county assessor determines that the  
16 value of the property was significantly reduced, the owner  
17 is entitled to tax relief of a credit on taxes owed or a  
18 refund of taxes paid as provided by this paragraph. The tax  
19 relief shall be in an amount equal to the difference in the  
20 tax due from the assessed value under W.S.  
21 39-13-416(b)(i)(A) and the tax due pursuant to the newly  
22 assessed value under this paragraph for the proportionate  
23 part of the year remaining at the time of the catastrophic

1 event, computed to the closest full month. The property  
2 owner may appeal the assessed value determined under this  
3 paragraph as provided in paragraph (b)(i) of this section.  
4 As used in this paragraph, "significantly reduced" means a  
5 reduction in the assessed value of the property of ten  
6 percent (10%) or more.

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8 **Section 2.** This act is effective January 1, 2017.

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(END)