

HOUSE BILL NO. HB0296

County appeal right-2.

Sponsored by: Representative(s) Olsen and Jorgensen

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 county's appeal of the certificate of fair market value of
3 certain taxable property as specified; and providing for an
4 effective date.

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

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8 **Section 1.** W.S. 39-13-102(o)(intro) is amended to
9 read:

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11 **39-13-102. Administration; confidentiality.**

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13 (o) Annually, on or before the dates hereafter
14 indicated, or as soon thereafter as the fair market value
15 is determined, the department shall certify the valuation
16 determined by the department to the county assessor of the
17 county in which the property is located, to be entered upon

1 the assessment rolls of the county. The board of county
2 commissioners may file written objections to the annual
3 certification of value or any change or amendment certified
4 to the county resulting from a taxpayer amended return,
5 department review or following an audit completed under
6 W.S. 39-14-108(b)(v), 39-14-208(b)(v), 39-14-308(b)(v),
7 39-14-408(b)(v), 39-14-508(b)(v), 39-14-608(b)(v) or
8 39-14-708(b)(v). The objections shall be filed with the
9 state board of equalization within thirty (30) days of the
10 date of postmark of the action and the county may appear
11 before the board at a time specified by the board. The
12 objections shall be served on the director of the
13 department and on the taxpayer whose assessment is being
14 contested. The department shall certify the valuation as
15 provided by this subsection on or before the following
16 dates:

17

18 **Section 2.** This act is effective July 1, 2003.

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(END)