

SENATE FILE NO. SF0144

County appeal right.

Sponsored by: Senator(s) Decaria and Representative(s)
Boswell and Cooper

A BILL

for

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

4

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

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

9

10 **39-13-102. Administration; confidentiality.**

11

12 (o) Annually, on or before the dates hereafter
13 indicated, or as soon thereafter as the fair market value
14 is determined, the department shall certify the valuation
15 determined by the department to the county assessor of the
16 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 any assessment
3 including, but not limited to, the annual certification of
4 value, or any change or amendment certified to the county
5 resulting from a taxpayer amended return, department review
6 or following an audit completed under W.S. 39-14-108(b)(v),
7 39-14-208(b)(v), 39-14-308(b)(v), 39-14-408(b)(v),
8 39-14-508(b)(v), 39-14-608(b)(v) or 39-14-708(b)(v). The
9 objections shall be filed with the state board of
10 equalization within thirty (30) days of the date of
11 postmark of the action and the county may appear before the
12 board at a time specified by the board. The objections
13 shall be served on the director of the department and on
14 the taxpayer whose assessment is being contested. The
15 department shall certify the valuation as provided by this
16 subsection on or before the following dates:

17

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

19

20

(END)