

HOUSE BILL NO. HB0098

Property tax appeals-revisions.

Sponsored by: Representative(s) Gray, Bear, Harshman,
Heiner, Jennings, Laursen, Sweeney and
Winter and Senator(s) McKeown and Salazar

A BILL

for

1 AN ACT relating to property taxation; revising the property
2 tax review and appeal process as specified; and providing
3 for an effective date.

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

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

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10 **39-13-109. Taxpayer remedies.**

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12 (a) Interpretation requests. The following shall
13 apply:

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1 (i) Any person or his agent who wishes to review
2 his property tax assessment or who contests his property
3 tax assessment or valuation in a timely manner pursuant to
4 paragraph (b)(i) of this section is entitled to a review of
5 the property tax assessment with the assessor and to
6 receive copies of the statements of consideration for
7 properties of like use and geographic area available to the
8 county assessor in determining the value of the property at
9 issue as provided under paragraph (b)(i) of this section.
10 ~~During a review,~~ The county assessor shall upon request
11 disclose information sufficient to permit identification of
12 the real estate parcels used by the county assessor in
13 determining the value of the property at issue and provide
14 the person or his agent ~~papers~~ copies of all relevant
15 information, ~~including~~ which shall include but not be
16 limited to statements of consideration, ~~and any database or~~
17 spreadsheet analysis the assessor relied upon in
18 determining the property value and including statements of
19 consideration for properties of like use and geographic
20 area which were available to the assessor and are requested
21 by the person or his agent. The taxpayer or his agent may
22 request information under this subsection at any time after
23 the review period and until thirty (30) days before any

1 scheduled county board of equalization hearing related to
2 an appeal under subsection (b) of this section. The county
3 assessor shall, upon request, provide the person or his
4 agent a statement indicating why a certain property was not
5 used in determining the value of the property at issue.
6 This information shall be provided in a timely manner to
7 enable the taxpayer or his agent to determine the effect
8 that not using the property had on the valuation of the
9 property. The county assessor and the contestant shall
10 disclose those statements of consideration to the county
11 board of equalization in conjunction with any hearing
12 before the board with respect to the value or assessment of
13 that property. As used in this paragraph:

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15 (b) Appeals. The following shall apply:

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17 (i) Any person wishing to contest an assessment
18 of his property shall file not later than thirty (30) days
19 after the postmark or electronic transmission date of the
20 assessment schedule properly sent pursuant to W.S.
21 39-13-103(b)(vii), a statement with the county assessor
22 specifying the reasons why the assessment is incorrect.
23 The county assessor shall provide a copy to the county

1 clerk as clerk of the county board of equalization. The
2 county assessor and the person contesting the assessment,
3 or his agent, shall disclose witnesses and exchange
4 information, evidence and documents relevant to the appeal,
5 ~~including~~ which shall include but not be limited to sales
6 information from relevant statements of consideration, ~~if~~
7 ~~requested, no~~ the land economic area or strata applicable
8 to the property, applicable neighborhood adjustments and
9 the land attributes applicable to the property not later
10 than thirty (30) days prior to the scheduled county board
11 of equalization hearing. The assessor shall specifically
12 identify the sales information used to determine market
13 value of the property under appeal. A county board of
14 equalization may receive evidence relative to any
15 assessment and may require the person assessed or his agent
16 or attorney to appear before it, be examined and produce
17 any documents relating to the assessment. The appeal may be
18 dismissed if any person willfully neglects or refuses to
19 attend a meeting of a county board of equalization and be
20 examined or answer any material question upon the board's
21 request. Failure to disclose witnesses or to provide or
22 exchange information, evidence or documents as provided in
23 this section may result in exclusion of the undisclosed

1 testimony, evidence or documents at the hearing at the
2 discretion of the county board or hearing officer. If the
3 county assessor has unreasonably failed to provide
4 information as provided in this section the county board
5 may grant the appeal and remand the case back to the county
6 assessor for an adjustment to the valuation. The state
7 board of equalization shall adopt rules to be followed by
8 any county board of equalization when conducting appeals
9 under this subsection. All hearings shall be conducted in
10 accordance with the rules adopted by the state board of
11 equalization. Each hearing shall be recorded electronically
12 or by a court reporter or a qualified stenographer or
13 transcriptionist. The taxpayer may present any evidence
14 that is relevant, material ~~or~~ and not repetitious,
15 including expert opinion testimony, ~~to rebut the~~
16 ~~presumption in favor of a valuation asserted by the county~~
17 assessor and appraisals of the property. The county
18 attorney or his designee may represent the county board or
19 the assessor, but not both. The assessor may be represented
20 by an attorney and the board may hire a hearing officer.
21 All deliberations of the board shall be in public. The
22 county board of equalization may, based upon a
23 preponderance of the evidence, affirm the assessor's

1 valuation, remand the case back to the assessor with
2 specific instructions or find in favor of the taxpayer and
3 remand the case back to the assessor for an adjustment to
4 the valuation. The board shall make specific written
5 findings and conclusions as to the evidence presented not
6 later than October 1 of each year;

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8 **Section 2.** This act is effective July 1, 2022.

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(END)