

# MEETING NOTICE

WYOMING LEGISLATIVE SERVICE OFFICE



## Joint Revenue Committee Property Tax Working Group

Senator Cale Case and Representative Steve Harshman, Co-chairmen of the Joint Revenue Committee Property Tax Working Group, have announced the Committee will meet:

**June 27, 2022 | 9:30 AM**

**Online via Zoom**

**CASPER: Thyra Thomson State Office Bldg., Turntable Conference Room, Room 3017; 444 W Collins Drive**  
**CHEYENNE: State Capitol W113; 200 W 24th Street**

**\*\* VIDEO FROM THE WORKING GROUP MEETING WILL NOT BE AVAILABLE ON YOUTUBE \*\***

The purpose of the meeting is to begin the work of the Joint Revenue Committee Property Tax Working Group. The meeting will be held online via Zoom and in person in Casper and Cheyenne.

Please direct questions about this meeting to Legislative Service Office Committee staff Josh Anderson, Dean Temte and Emily Wangen at: (307) 777-7881.

Individuals who plan to provide materials to the Committee during the meeting should provide the materials in electronic format to Committee staff and provide sufficient hard copies for members of the Committee, Committee staff and interested members of the audience. Hard copies should be on three hole paper.

All materials provided to the Committee in written form will be part of the official record of the Committee's meeting and will be on file at the Legislative Service Office.

Persons with disabilities requiring special accommodations to attend this meeting should contact the Legislative Service Office at: (307) 777-7881, or by e-mail at: [Iso@wyoleg.gov](mailto:Iso@wyoleg.gov), for assistance.

Members of the Joint Revenue Committee Property Tax Working Group

Senators: Cale Case, Tom James, Stephan Pappas

Representatives: Steve Harshman, Chuck Gray, Bill Henderson, Mark Jennings, Pat Sweeney, Mike Yin



Updated: June 21, 2022

## **JOINT REVENUE COMMITTEE PROPERTY TAX WORKING GROUP**

**June 27, 2022 | 9:30 AM**

**Online via Zoom**

**CASPER: Thyra Thomson State Office Building, Turntable Conference Room,  
Room 3017; 444 W Collins Drive**

**CHEYENNE: State Capitol W113; 200 W 24th Street, Wyoming**

*This proposed agenda sets forth the order in which the Working Group may consider each topic. The agenda is subject to revision and all times listed are tentative and may be subject to change. If a topic is concluded early, the Working Group will proceed to the next topic. For multiple day meetings, topics not completed on the indicated day may be carried over to the next day. Breaks will be taken as necessary.*

### **MONDAY, JUNE 27, 2022**

#### **1. Introduction**

- Leadership and Committee Chairmen

#### **2. Education - Constitution and courts, previous efforts, implications**

- Wyoming Department of Revenue
- Legislative Service Office

#### **3. Proposals and Discussion**

- Representative Evan Simpson
- Others

#### **4. Public Comment**

#### **5. Direction to Staff**



## WYOMING LEGISLATIVE SERVICE OFFICE

# Memorandum

**DATE** 5/13/2022

**TO** Revenue Committee

**FROM** Josh Anderson

**SUBJECT** Wyoming Property Tax Review

Members of the Committee:

This white paper provides an overview of property taxes in Wyoming including historical statutory and constitutional changes and relevant judicial decisions. The focus of this paper is on property taxes assessed on residential property, as there has been increased interest and concern related to residential property taxes with increasing property values across the state causing increases in property tax assessments.

### Current Tax Rate

Residential property, along with all other types of property other than industrial property and minerals, is taxed as part of the "all other property" class under article 15, section 11 of the Wyoming Constitution. To calculate the tax, property is valued by the county assessor using the "fair market value" of the property. Fair market value is defined in statute as "the amount in cash, or terms reasonably equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time". W.S. 39-11-101(a)(vi).

To determine fair market value, property is valued as of January 1 of each year using the computer assisted mass appraisal (CAMA) system. CAMA is a system that uses replacement cost less depreciation and comparable sales to arrive at values for residential properties and is used in every county in Wyoming. In a legal challenge where the plaintiff argued that the county assessor should have used the purchase price instead of the CAMA value, the Wyoming Supreme Court held that the use of the CAMA system complied with the constitutional requirements. The Court stated, "Our rule is that the constitution of the State of Wyoming requires only a rational method of appraisal, equally applied to all property, which results in essential fairness. We conclude the CAMA, the method used in the valuation of Gray's property, conforms with the equal and uniform taxation requirements of the constitution." Gray v. Wyoming State Bd. of Equalization, 896 P.2d 1347, 1351 (Wyo. 1995).

Once the fair market value of the property is determined, the taxable value is then calculated by multiplying the fair market value by a percentage. For residential property, the fair market value is multiplied by nine and one-half percent (9.5%). The taxable value is then multiplied by the number of mills in effect where the property is located to determine the tax. The mill levy rates are established each year and vary between areas of the state and between areas within counties. The average mill levy applicable to non-mineral property across the state is sixty-seven mills (0.067). Below is a brief example of how property taxes are calculated:

#### Property A

Fair market value: \$250,000  
 Taxable value: \$23,750 ( $\$250,000 \times 9.5\%$ )  
 Tax: \$1,591.25 ( $\$23,750 \times 67$  mills)

#### Property B

Fair market value: \$500,000  
 Taxable value: \$47,500 ( $\$500,000 \times 9.5\%$ )  
 Tax: \$3,182.50 ( $\$47,500 \times 67$  mills).

Calculating further, the effective annual tax rate in Wyoming for residential property using the 9.5% assessment ratio and 67 mills is roughly equal to a tax of approximately six tenths of one percent (0.6%). Wyoming has one of the lowest effective residential property tax rates in the United States according to data from the Tax Foundation.<sup>1</sup>

Of the average 67 mills that were discussed above, 43 of those mills are dedicated to fund public schools. The other 24 mills include up to 12 mills for counties, up to 8 mills for cities and towns and the remaining mills for other districts including community colleges and special districts.

### **History of Property Tax**

Most of the taxation provisions in the Wyoming Constitution are related to property tax. Until Article 15, Section 18 related to income tax and Section 19 related to severance tax were both added in 1974, the taxation provisions in the constitution were either directly or indirectly related to property taxes.

Article 15, Section 1 of the Wyoming Constitution states that "All lands and improvements thereon shall be listed for assessment, valued for taxation and assessed separately." Article 15, Section 4 limits the state property tax levy to 4 mills (not currently assessed), Article 15, Section 5 limits the county property tax levy to 12 mills and Article 15, Section 6 limits cities to 8 mills. There are other sections related to the funding of schools using property taxes, providing for the board of equalization, providing for uniform assessment of property, and authorizing certain property tax exemptions.

<sup>1</sup> Tax Foundation, *How High Are Property Taxes in Your State?* (July 7, 2021), available at: <https://taxfoundation.org/high-state-property-taxes-2021/>

The constitutional focus on property taxes was also reflected in the earliest statutes adopted in Wyoming. The chapter on revenue for the Wyoming Territory in 1876 only referenced property tax, which was implemented in a manner similar to the current implementation of the tax. "There shall be levied and assessed upon the real and personal property within this Territory in each year the following taxes:" Compiled Laws of Wyoming 1876, ch. 109 section 1. The valuation of property was very comparable to the fair market value approach which is used currently: "All taxable property is to be listed and valued each year, and real property is to be assessed at its true value in money at private sale, having regard to its quality, locality, natural advantages, the general improvements in the vicinity, and all other elements of its value." C.L. 1876, ch. 109 section 17.

While most of the general statutory provisions have remained largely unchanged since before statehood, the exception to that is the 9.5% assessment ratio which was added to statute in 1988 and effective beginning January 1, 1989. This change was the result of a court case detailed below, that lead to a constitutional amendment.

#### Article 15, Section 11

Prior to the 1988 constitutional amendment, the text of Article 15, Section 11 read as follows:

All property, except as in this constitution otherwise provided, shall be uniformly assessed for taxation, and the legislature shall prescribe such regulations as shall secure a just valuation of all property, real and personal.

In a 1987 case, the Wyoming Supreme Court held that the rule applied by the State Board of Equalization, which had different assessment ratios between 8% for agricultural land and 11.5% for most other property, violated the constitutional provision requiring uniform assessment of property. Rocky Mountain Oil & Gas Ass'n v. State Bd. of Equalization, Dep't of Revenue & Taxation, 749 P.2d 221 (Wyo. 1987). At the time there had historically been a discount rate or assessment ratio that was applied to the value of property, but it had not been specified in statute. The Court, quoting a case from Kansas, found in part that "The Constitutional command is that the Legislature shall provide for a uniform and equal rate of assessment and taxation. Assessment is a prerequisite to the application of any rate of taxation, and assessment includes listing and valuation. This is fundamental, and cannot be evaded by any shift or device whatever." Id. at 235-236. The Court ultimately struck down the regulation of the Board that provided for different assessment ratios for different types of property and held that all property, other than mineral property, would be assessed at the 11.5% ratio pending further action from the legislature.

Following that judicial decision, the Wyoming Legislature proposed an amendment to Article 15, Section 11 of the Constitution. The amendment was adopted by the voters and changed the text of that section of the Constitution to the following:

#### **Article 15, Section 11 Uniformity of assessment required.**

(a) All property, except as in this constitution otherwise provided, shall be uniformly valued at its full value as defined by the legislature, in three (3) classes as follows:

(i) Gross production of minerals and mine products in lieu of taxes on the land where produced;

(ii) Property used for industrial purposes as defined by the legislature; and

(iii) All other property, real and personal.

(b) The legislature shall prescribe the percentage of value which shall be assessed within each designated class. All taxable property shall be valued at its full value as defined by the legislature except agricultural and grazing lands which shall be valued according to the capability of the land to produce agricultural products under normal conditions. The percentage of value prescribed for industrial property shall not be more than forty percent (40%) higher nor more than four (4) percentage points more than the percentage prescribed for property other than minerals.

(c) The legislature shall not create new classes or subclasses or authorize any property to be assessed at a rate other than the rates set for authorized classes.

(d) All taxation shall be equal and uniform within each class of property. The legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal.

This change allows different assessment rates for industrial property and all other property, specifies that agricultural land is to be valued based on the capability of the land to produce agricultural products and makes clear that the practice of valuing minerals at 100% of the value was within the constitutional requirements. It appears that the language of the Constitutional provision, following the adoption of the amendment, is unique to Wyoming.

In response to the constitutional change, the Legislature adopted a provision specifying the "taxable value" of the three different classes as:

- Gross product of minerals and mine products, one hundred percent (100%)
- Property used for industrial purposes, eleven and one-half percent (11.5%)
- All other property, real and personal, nine and one-half percent (9.5%)

1988 Wyoming Session Laws, Chapter 73.

Those assessment rates have not changed since they were instituted in 1988. See W.S. 39-11-101(a)(xvii).

## Conclusion

While property taxes have been increasing in recent years, this is not a function of legislative action. The general method of valuing property based on the fair market value has remained largely unchanged since before Wyoming was a state. The assessment ratio has remained unchanged since it was first adopted in 1988 and the average number of mills assessed on that value has also remained relatively stable since at least the 1980s. The increase in property tax assessments appears to be almost entirely a function of increasing property values. The recent property value increases are not unique to Wyoming. Every state appears to be experiencing significant increases in prices for residential property and other western states including Idaho, Utah and Arizona are reportedly experiencing some of the highest residential home price increases in the country.<sup>2</sup>

If you would like further information related to property taxes in Wyoming, please advise.

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<sup>2</sup> Move.org, *Here's Where Home Prices Increased the Most in the Last Year* (August 2, 2021) available at: <https://www.move.org/home-prices-increase/>





## WYOMING LEGISLATIVE SERVICE OFFICE

# Memorandum

**DATE** May 24, 2022

**TO** Majority Floor Leader Albert Sommers  
Revenue Committee Property Tax Working Group members

**FROM** Dean Temte, Senior Fiscal Analyst

**SUBJECT** Comparison of Wyoming's property tax on residential property with other states

This memo provides a comparison of the effective tax rate applied to Wyoming residential property to the effective tax rate applied to residential property in other states. The information provided in this memo is taken from the following sources:

- **50-State Property Tax Comparison Study for Taxes Paid in 2020** published by the Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence (June 2021).
- **Facts & Figures 2022: How Does Your State Compare?** (Table 33) published by the Tax Foundation (2022).
- 2021 and 2022 Wyoming Residential Property Median and Average Market Values provided by the Wyoming Department of Revenue.

According to both property tax comparison studies mentioned above, Wyoming's effective tax rate (property tax levied divided by property market value) on residential property is one of the lowest in the country. Attachments 1 through 4 are taken from these two tax comparison studies. Wyoming, its surrounding states (Colorado, Idaho, Montana, Nebraska, South Dakota, Utah) and North Dakota are highlighted in Attachments 1 through 4 to assist in a regional comparison of these eight states.

The "50-State Property Tax Comparison Study for Taxes Paid in 2020" (Lincoln Institute Study) compares the effective property tax rate and the property tax bill on median-valued homes for the largest city in each state (**Attachment 1**). This study also includes the District of Columbia and the second largest city in New York (Buffalo) and Illinois (Aurora) because property taxes in New York City and Chicago differ greatly from the rest of New York and Illinois, respectively. Attachment 1 shows that the effective property tax rate in Cheyenne, Wyoming (0.64%) ranks 48<sup>th</sup> (sixth lowest) and the corresponding property tax bill ranks 49<sup>th</sup> (fifth lowest) out of the 53 cities in the comparison. The bottom of Attachment 1 also displays that the property tax bill for Cheyenne is less than one-half of the 2020 U.S. average of \$3,470. In the regional comparison of the eight highlighted states, Cheyenne, Wyoming's effective tax rate ranks 7<sup>th</sup> out of the 8 states (second lowest), with Denver, Colorado having the lowest effective property tax rate of 0.52% and Omaha, Nebraska having the highest effective property tax rate of 2.03%.



The Lincoln Institute Study also provides a similar comparison of the effective tax rate and tax bill on median valued homes for selected rural municipalities in each state (**Attachment 2**). Attachment 2 shows that the effective property tax rate in Worland, Wyoming (0.709%) ranks 40<sup>th</sup> (eleventh lowest) and the corresponding property tax bill ranks 34<sup>th</sup> (seventeenth lowest) out of the 50 rural municipalities in the comparison. While Worland's effective property tax rate and tax bill rank higher than Cheyenne in Attachment 1, Worland's effective property tax rate (0.709%) is roughly 45% lower than the U.S. average effective property tax rate of 1.278% and Worland's property tax bill of \$1,034 is approximately 44% lower than the U.S. average property tax bill of \$1,834. In the regional comparison to surrounding states, Worland, Wyoming's effective property tax rate and property tax bill both rank 6<sup>th</sup> out of the 8 states (third lowest), with Walsenburg, Colorado having the lowest effective property tax rate of 0.564% and lowest property tax bill of \$510. Sydney, Nebraska has the highest effective property tax rate in the eight-state comparison of 2.194% and Vermillion, South Dakota has the highest property tax bill in the eight states of \$2,838.

The Tax Foundation also compared the property taxes paid in calendar year 2020 as a percentage of owner-occupied housing value. This comparison is in Table 33 of "Facts & Figures 2022: How Does Your State Compare?" (Tax Foundation Study) and is included as **Attachment 3**. The Tax Foundation Study also includes the District of Columbia, however its rank does not impact the rank of other states. Attachment 3 shows that Wyoming's effective property tax rate ranks 44<sup>th</sup> (seventh lowest) out of the 50 states. Wyoming's effective property tax rate ranks 7<sup>th</sup> out of the 8 states (second lowest) in the regional comparison, with Colorado having the lowest effective property tax rate and Nebraska having the highest effective property tax rate. While the calculations of the effective property tax rates differ somewhat between the Tax Foundation Study comparison and the Lincoln Institute Study comparison, the relative rankings of Wyoming and other states are similar in both studies. In the eight-state regional comparison, the relative ranks of the effective property tax rates in both studies are identical.

Since Wyoming assesses residential property and commercial property at the same assessment rate (9.5%), I have also included a comparison from the Lincoln Institute Study of the effective property tax rate for commercial property in the largest city in each state for 2020 (**Attachment 4**). Attachment 4 shows that the effective property tax rate applied to commercial property in Cheyenne, Wyoming (0.67%) ranks 53<sup>rd</sup>, the lowest of the 53 cities in the comparison. In the regional comparison, Cheyenne, Wyoming's effective property tax rate ranks 8<sup>th</sup> out of the 8 states (lowest), with Denver, Colorado having the highest effective property tax rate of 2.07%. While reducing Wyoming's 9.5% assessment rate is a viable way to provide property tax relief on residential property, it would also reduce property taxes on commercial property, which are already the lowest in the U.S., according to Attachment 4.

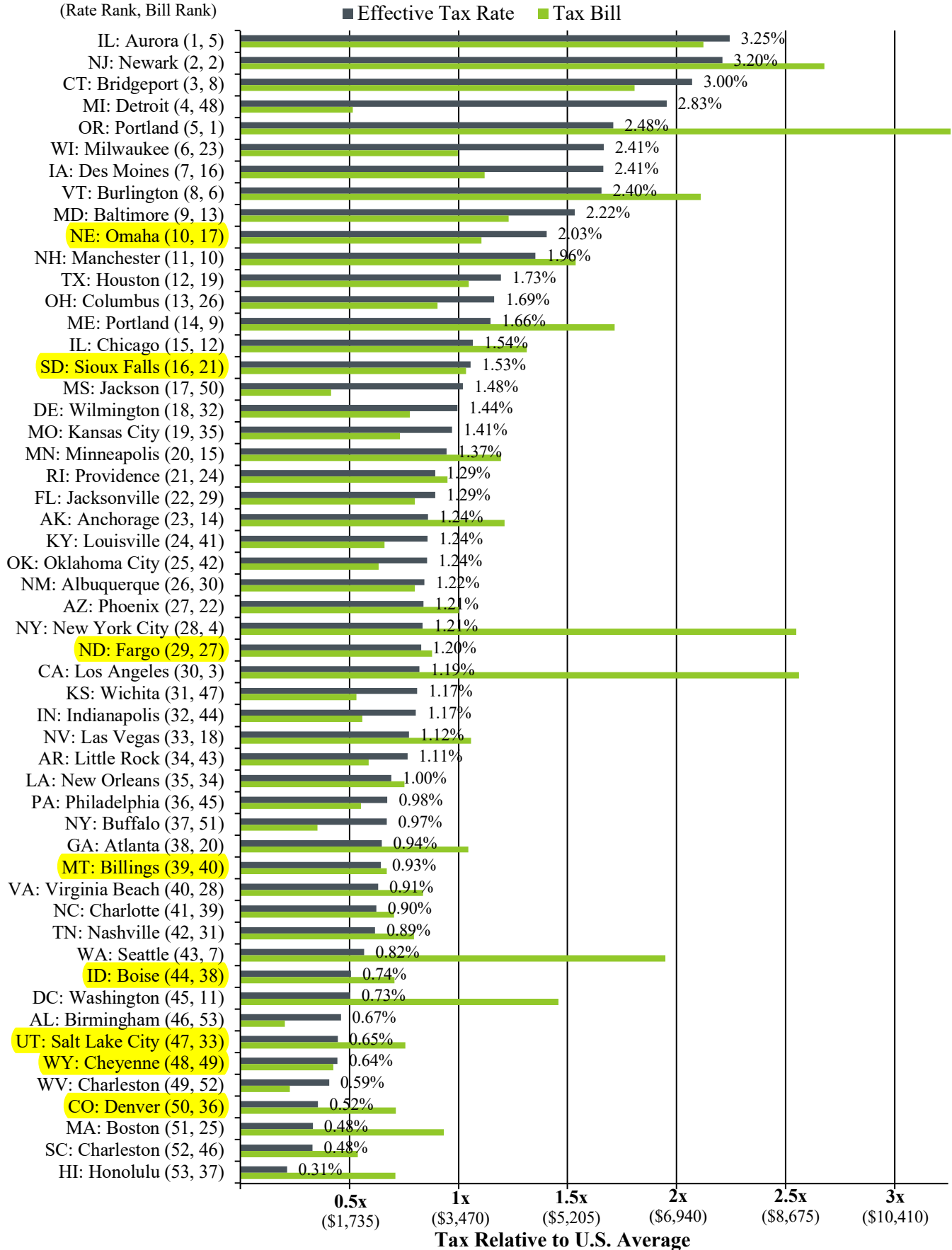
Finally, I have included **Attachment 5**, which is a comparison of Wyoming residential market values for the 2021 and 2022 tax years provided by the Property Tax Division of the Wyoming Department of Revenue. Attachment 5 includes both the median and average market values for each Wyoming county and the statewide median and average market values, along with the percent increases for the 2022 tax year. Attachment 5 shows that the statewide median market value increased by 14% and the statewide average market value increased by 22% in tax year 2022.

If you have any questions, please let me know.

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**LEGISLATIVE SERVICE OFFICE *Memorandum***

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**Figure 2: Property Taxes on Median Valued Home for Largest City in Each State (2020)**

**Appendix Table 2g: Homestead Property Taxes for Selected Rural Municipalities: Median Valued Homes**

		Tax Rate (%)			Tax Bill (\$)			Median Home Value
State	City	Rate	Rank	Change from '19	Amount	Rank	Change from '19	
Alabama	Monroeville	0.379%	47	1 ↑	480	49	2 ↓	126,500
Alaska	Ketchikan	1.098%	27	-	2,807	11	2 ↑	255,600
Arizona	Safford	0.774%	36	-	1,167	32	-	150,700
Arkansas	Pocahontas	0.307%	49	-	246	50	-	80,100
California	Yreka	1.007%	30	1 ↓	1,593	23	1 ↓	158,200
Colorado	Walsenburg	0.564%	44	1 ↑	510	47	1 ↓	90,400
Connecticut	Litchfield	1.939%	11	3 ↑	6,087	1	-	313,900
Delaware	Georgetown	0.374%	48	4 ↓	826	39	11 ↓	220,800
Florida	Moore Haven	0.738%	38	5 ↑	515	46	3 ↑	69,800
Georgia	Fitzgerald	1.547%	19	-	1,264	29	1 ↑	81,700
Hawaii	Kauai	0.216%	50	-	1,235	30	5 ↑	570,700
Idaho	Saint Anthony	0.570%	43	1 ↓	732	42	2 ↓	128,400
Illinois	Galena	2.052%	9	4 ↓	3,096	9	2 ↓	150,900
Indiana	North Vernon	0.933%	33	-	872	37	1 ↑	93,500
Iowa	Hampton	1.787%	13	3 ↑	1,503	26	1 ↓	84,100
Kansas	Iola	2.303%	3	3 ↑	1,880	20	2 ↓	81,600
Kentucky	Morehead	1.138%	24	1 ↓	1,951	17	2 ↓	171,500
Louisiana	Natchitoches	0.506%	46	1 ↑	834	38	3 ↑	164,700
Maine	Rockland	1.906%	12	5 ↓	3,294	7	2 ↓	172,800
Maryland	Denton	1.754%	15	2 ↑	3,399	5	3 ↑	193,800
Massachusetts	Adams	2.079%	8	5 ↑	3,290	8	1 ↑	158,300
Michigan	Manistique	2.146%	7	3 ↑	1,309	27	2 ↑	61,000
Minnesota	Glencoe	1.289%	20	2 ↑	1,899	18	1 ↑	147,300
Mississippi	Philadelphia	0.991%	32	2 ↓	798	40	1 ↓	80,600
Missouri	Boonville	1.002%	31	1 ↑	1,134	33	2 ↓	113,200
Montana	Glasgow	1.031%	29	2 ↑	1,549	24	3 ↑	150,200
Nebraska	Sidney	2.194%	6	2 ↑	2,436	14	-	111,000
Nevada	Fallon	1.270%	22	1 ↓	2,136	16	1 ↑	168,200
New Hampshire	Lancaster	2.484%	2	2 ↑	3,321	6	-	133,700
New Jersey	Maurice River Twp	2.846%	1	1 ↑	4,463	3	1 ↑	156,800
New Mexico	Santa Rosa	0.878%	34	1 ↑	731	43	-	83,300
New York	Warsaw	2.277%	4	3 ↓	2,612	13	3 ↓	114,700
North Carolina	Edenton	1.124%	25	3 ↑	1,882	19	2 ↑	167,500
North Dakota	Devils Lake	1.288%	21	1 ↓	1,786	21	5 ↑	138,600
Ohio	Bryan	1.550%	18	-	1,529	25	1 ↓	98,600
<b>AVERAGE</b>		<b>1.278%</b>			<b>1,834</b>			<b>146,902</b>

		Tax Rate (%)			Tax Bill (\$)			Median Home Value
State	City	Rate	Rank	Change from '19	Amount	Rank	Change from '19	
Oklahoma	Mangum	0.766%	37	-	508	48	-	66,400
Oregon	Tillamook	1.154%	23	1 ↑	2,189	15	1 ↑	189,700
Pennsylvania	Ridgway	1.599%	17	6 ↓	1,210	31	11 ↓	75,700
Rhode Island	Hopkinton	1.752%	16	7 ↓	3,923	4	1 ↓	223,900
South Carolina	Mullins	0.806%	35	1 ↓	592	45	1 ↓	73,500
South Dakota	Vermillion	1.778%	14	1 ↑	2,838	10	1 ↑	159,600
Tennessee	Savannah	0.638%	42	3 ↓	734	41	1 ↑	115,000
Texas	Fort Stockton	1.032%	28	2 ↓	992	35	1 ↓	96,100
Utah	Richfield	0.709%	39	2 ↑	1,283	28	5 ↑	180,900
Vermont	Hartford	2.267%	5	2 ↓	5,396	2	-	238,000
Virginia	Wise	0.653%	41	1 ↓	889	36	1 ↑	136,000
Washington	Okanogan	1.116%	26	1 ↓	1,660	22	1 ↑	148,700
West Virginia	Elkins	0.523%	45	1 ↑	642	44	1 ↑	122,800
Wisconsin	Rice Lake	2.035%	10	2 ↑	2,649	12	-	130,200
Wyoming	Worland	0.709%	40	2 ↓	1,034	34	2 ↑	145,900
AVERAGE		1.278%			1,834			146,902

Source for median home values: 2019 American Community Survey, 5-year data

Table 33.

**Property Taxes Paid  
as a Percentage of Owner-Occupied Housing Value  
Calendar Year 2020  
sorted by effective tax rate**

State	Effective Tax Rate	Rank
N.J.	2.21%	1
Ill.	2.05%	2
N.H.	1.96%	3
Vt.	1.82%	4
Conn.	1.76%	5
Tex.	1.66%	6
Wis.	1.63%	7
Nebr.	1.61%	8
Ohio	1.58%	9
Iowa	1.50%	10
Pa.	1.49%	11
R.I.	1.43%	12
N.Y.	1.38%	13
Mich.	1.38%	14
Kans.	1.32%	15
Maine	1.25%	16
S.D.	1.18%	17
Mass.	1.14%	18
Minn.	1.10%	19
U.S.	1.08%	
Md.	1.04%	20
Alaska	1.02%	21
Mo.	0.99%	22
N.D.	0.95%	23
Ore.	0.94%	24
Ga.	0.91%	25
Fla.	0.91%	26
Okla.	0.88%	27
Wash.	0.88%	28
Va.	0.87%	29
Ind.	0.84%	30
N.C.	0.82%	31
Ky.	0.82%	32
Mont.	0.75%	33
Calif.	0.73%	34
Idaho	0.70%	35
Tenn.	0.68%	36
N.M.	0.66%	37
Miss.	0.65%	38
Ariz.	0.65%	39
Ark.	0.64%	40
D.C.	0.61%	(41)
Nev.	0.60%	41
Del.	0.59%	42
Utah	0.59%	43
Wyo.	0.56%	44
S.C.	0.56%	45
W.Va.	0.55%	46
Colo.	0.54%	47
La.	0.54%	48
Ala.	0.39%	49
Hawaii	0.31%	50

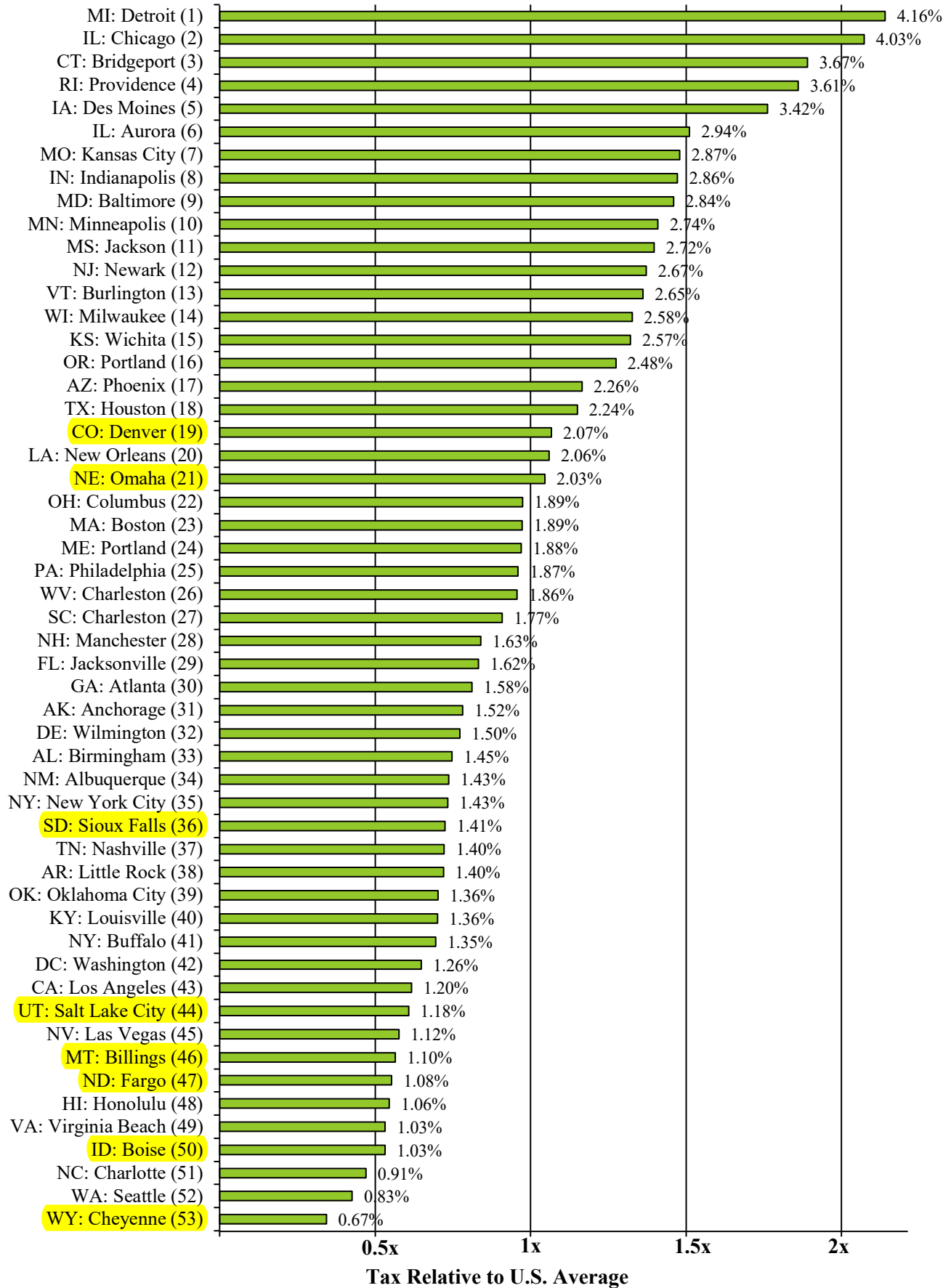
Note: The figures in this table are mean effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: U.S. Census Bureau, "2020 American Community Survey"; Tax Foundation calculations.

LSO summary of Table 33 from Tax Foundation report, "2022 Facts & Figures: How does your state compare? Data sorted in descending order. Wyoming, its surrounding states and North Dakota are highlighted for comparison.

**Figure 3: Commercial Property Taxes for Largest City in Each State (2020)**

Effective Tax Rate for \$1-Million Valued Property (plus \$200k in Fixtures)



**Wyoming Residential Property Values - Median and Average Market Value by county and statewide  
2021 and 2022 Tax Year information from Wyoming Computer Assisted Mass Appraisal (CAMA) System**

JURISDICTION	Tax Year 2022	Tax Year 2021		Tax Year 2022	Tax Year 2021	
	Median Market Value	Median Market Value	Median % Increase	Average Market Value	Average Market Value	Average % Increase
Albany	\$ 272,963	\$ 237,505	15%	\$ 298,040	\$ 260,360	14%
BigHorn	\$ 131,358	\$ 119,905	10%	\$ 153,114	\$ 141,713	8%
Campbell	\$ 210,721	\$ 194,789	8%	\$ 225,421	\$ 205,405	10%
Carbon	\$ 148,437	\$ 135,547	10%	\$ 169,008	\$ 153,425	10%
Converse	\$ 211,695	\$ 195,942	8%	\$ 224,962	\$ 208,179	8%
Crook	\$ 209,958	\$ 182,742	15%	\$ 233,914	\$ 205,419	14%
Fremont	\$ 193,358	\$ 173,789	11%	\$ 220,146	\$ 196,760	12%
Goshen	\$ 151,874	\$ 134,100	13%	\$ 172,164	\$ 153,376	12%
Hot Springs	\$ 150,147	\$ 130,516	15%	\$ 176,356	\$ 153,219	15%
Johnson	\$ 251,547	\$ 213,068	18%	\$ 280,657	\$ 236,206	19%
Laramie	\$ 285,905	\$ 252,805	13%	\$ 313,591	\$ 277,092	13%
Lincoln	\$ 269,711	\$ 207,042	30%	\$ 361,752	\$ 275,105	31%
Natrona	\$ 220,526	\$ 196,558	12%	\$ 246,407	\$ 219,723	12%
Niobrara	\$ 71,884	\$ 68,947	4%	\$ 96,384	\$ 90,036	7%
Park	\$ 328,600	\$ 265,947	24%	\$ 368,240	\$ 299,508	23%
Platte	\$ 173,232	\$ 148,068	17%	\$ 192,389	\$ 164,727	17%
Sheridan	\$ 309,947	\$ 263,621	18%	\$ 367,237	\$ 307,379	19%
Sublette	\$ 232,953	\$ 199,516	17%	\$ 280,902	\$ 239,299	17%
Sweetwater	\$ 218,211	\$ 205,347	6%	\$ 226,268	\$ 212,752	6%
Teton	\$ 1,592,537	\$ 1,170,526	36%	\$ 2,600,786	\$ 1,911,123	36%
Uinta	\$ 216,347	\$ 180,900	20%	\$ 225,408	\$ 189,774	19%
Washakie	\$ 170,895	\$ 151,232	13%	\$ 193,139	\$ 173,375	11%
Weston	\$ 140,674	\$ 124,937	13%	\$ 165,434	\$ 146,730	13%
Statewide	\$ 242,633	\$ 213,615	14%	\$ 383,239	\$ 314,206	22%

LSO summary of information provided by the Property Tax Division of the Wyoming Department of Revenue.





# DEPARTMENT OF REVENUE

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## MEMORANDUM

**TO:** CHAIRMAN CASE  
CHAIRMAN HARSHMAN  
RESIDENTIAL PROPERTY TAX SUBCOMMITTEE

**FROM:** BRIAN JUDKINS, ADMINISTRATOR PROPERTY TAX DIVISION

**DATE:** JUNE 24, 2022

**SUBJECT:** PROPERTY TAX RELIEF

The intended use of this document is for reference and information only. The manner in which tax relief may be structured is limitless. Included in this document are concepts that would require the legislature to outline specific details. The first step in considering residential property tax relief is to identify to whom you wish to grant relief.

This document is organized into four categories, Section 1: Current Constitutional and Statutory References for Tax Relief, Section 2: Tax Relief Options not currently in Statute, Section 3: Tax Relief Options that require a Constitutional Amendment, Addendum of Median Residential Values per county.

## Section 1 - Current Constitutional and Statutory References for Tax Relief

**Article 15 Section 11 of the Wyoming Constitution states:**

### **Uniformity of Assessment required.**

*(a) All property, except as in this constitution otherwise provided, shall be uniformly valued at its full value as defined by the legislature, in three (3) classes as follows:*

- (i) Gross production of minerals and mine products in lieu of taxes on the land where produced;*
- (ii) Property used for industrial purposes as defined by the legislature; and*
- (iii) All other property, real and personal.*

*(b) The legislature shall prescribe the percentage of value which shall be assessed within each designated class. All taxable property shall be valued at its full value as defined by the legislature except agricultural and grazing lands which shall be valued according to the capability of the land to produce agricultural products under normal conditions. The percentage of value prescribed for*

*industrial property shall not be more than forty percent (40%) higher nor more than four (4) percentage points more than the percentage prescribed for property other than minerals.*

*(c) The legislature shall not create new classes or subclasses or authorize any property to be assessed at a rate other than the rates set for authorized classes.*

*(d) All taxation shall be equal and uniform within each class of property. The legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal.*

As long as the valuation meets the requirement of the constitution, relief may be accomplished with statutory changes. If it does not, the constitution must be amended.

## Wyoming Statutes

**39-13-103 (b)(ii)** *All taxable property shall be annually valued at its fair market value. Except as otherwise provided by law for specific property, the department shall prescribe by rule and regulation the appraisal methods and systems for determining fair market value using generally accepted appraisal standards;*

**39-11-101 (c) (xvii)** *"Taxable value" means a percent of the fair market value of property in a particular class as follows:*

- (A) Gross product of minerals and mine products, one hundred percent (100%);*
- (B) Property used for industrial purposes, eleven and one-half percent (11.5%);*
- (c) All other property, real and personal, including property valued and assessed under W.S. 39-13-102(m)(vi) and (ix), nine and one-half percent (9.5%).*

## Mill Levies:

Below is a list of mill levies currently implemented in Wyoming. Some are mandated by the Wyoming Constitutional and/or statutorily.

### SBOE MILL LEVY INFORMATION 2021

#### STATE LEVIES

**State General Fund**, not to exceed 4 mills (Wyoming Constitution art. 15, ' 4; Wyo. Stat. Ann. ' 39-13-104(a)(i)). *This is not implemented at this time.*

**State Charitable Institutions**, not to exceed 1 mill (Wyoming Constitution art. 7, ' 18; Wyo. Stat. Ann. " 9-4-302 and 39-13-104(a)(ii)). *This is not implemented at this time.*

**State Debt and Interest**, no maximum (Wyoming Constitution art. 16, " 1 and 2; Wyo. Stat. Ann. " 39-11-102.1(e), 39-13-104(a)(iii) and 9-4-904). *This is not implemented at this time.*

**School Foundation Program**, not to exceed 12 mills (Article 15, ' 15, Wyoming Constitution, Wyo. Stat. Ann. " 21-13-303(a) and (c) and 39-13-104(a)(iv)).

## COUNTY LEVIES

**County General Fund**, maximum of 12 mills (Article 15, ' 5, Wyoming Constitution; Wyo. Stat. Ann. ' 39-13-104(b)) including levies for the following:

County Hospital operation (Wyo. Stat. Ann. " 18-8-102 & 39-13-104(b)(i)(A));  
 County Library operation (Wyo. Stat. Ann. " 18-7-102 & 39-13-104(b)(i)(B));  
 County Fair operation (Wyo. Stat. Ann. " 18-9-101(a)(iv) & 39-13-104(b)(i)(C));  
 County Museum operation (Wyo. Stat. Ann. " 18-10-102 & 39-13-104(b)(i)(D));  
 Public Assistance and Social Services (Wyo. Stat. Ann. ' 39-13-104(b)(i)(E));  
 Airport operation (Wyo. Stat. Ann. " 18-9-101(a)(iv) & 39-13-104(b)(i)(F));  
 Civil Defense (Emergency Management) (Wyo. Stat. Ann. " 19-13-110(c) & 39-13-104(b)(i)(G));  
 County Building Fund (Wyo. Stat. Ann. " 18-4-201 & 39-13-104(b)(i)(H));  
 Road and Bridge purposes (Wyo. Stat. Ann. ' 39-13-104(b)(i)(J));  
 Recreation purposes (Wyo. Stat. Ann. " 18-9-201 or 18-9-202, & 39-13-104(b)(i)(K));  
 Public Health purposes (Wyo. Stat. Ann. " 35-1-304 & 39-13-104(b)(i)(M));  
 County Agricultural and Home Economics Extension (Wyo. Stat. Ann. ' 21-17-305(a)).

Fire Protection, not to exceed 1 mill on property outside of incorporated cities or towns or rural fire districts (Wyo. Stat. Ann. " 18-3-509(b) & 39-13-104(f)(ii)) and must be within 12 mill limit pursuant to Attorney General Opinions dated October 4, 1976 and November 8, 1993).

**County Bonds and Interest**, no maximum (Wyo. Stat. Ann. " 18-4-309, 18-4-505 & 39-13-104(b)(iii)). (Debt not to exceed limitation prescribed by Article 16, " 3, 4 & 5, Wyoming Constitution).

## SCHOOL DISTRICT LEVIES

### ELEMENTARY AND SECONDARY EDUCATION

**Unified Districts**, K-12 operating levy, 25 mills mandatory (Wyo. Stat. Ann. " 21-13-102(a)(i)(A) & 39-13-104(d)(i)).

**Non-unified Districts**, K-8 operating levy, 25 mills mandatory (Wyo. Stat. Ann. " 21-13-102(a)(ii)(A) & 39-13-104(d)(i)).

**Board of Cooperative Education Services (BOCES)**, not to exceed 1/2 mill with Board approval (Wyo. Stat. Ann. ' 21-20-109). In addition, another 2 mills may be imposed with voter approval (Wyo. Stat. Ann. ' 21-20-110). Maximum of 2 1/2 mills. (May participate in more than one BOCES)

**Vocational, Terminal Continuation and Adult Education**, not to exceed 2 1/2 mills with voter approval (Wyo. Stat. Ann. " 21-12-103 & 39-13-104(d)(ii)).

**Building Fund**, No maximum (Wyo. Stat. Ann. " 21-13-501 thru 21-13-503 & 39-13-104(d)(v)).

**Recreation**, Not to exceed 1 mill (Wyo. Stat. Ann. " 18-9-201(b) & 39-13-104(d)(iii)).

**School District Bonds and Interest**, No maximum. (Debt not to exceed limitation prescribed by Article 16, ' 5, Wyoming Constitution & Wyo. Stat. Ann. " 21-13-701 et seq.). (See Wyo. Stat. Ann. ' 21-15-105(a) for bonded indebtedness mill levy supplement).

**Mandatory Countywide School Levy**, 6 mills (Article 15, ' 17 Wyoming Constitution, Wyo. Stat. Ann. " 21-13-201 & 39-13-104(b)(ii)).

### COMMUNITY COLLEGE DISTRICTS

**Operating Levy**, not to exceed 4 mills with a vote of the people (Wyo. Stat. Ann. " 21-18-304(a)(vii) & 21-18-311(a)), plus an additional 1 mill approved by the board of trustees (Wyo. Stat. Ann. ' 21-18-303(b)), plus an additional levy not to exceed 5 mills with voter approval (Wyo. Stat. Ann. ' 21-18-311(f)). 10 mills maximum. (Wyo. Stat. Ann. ' 39-13-104(e)(i) & (h)).

**Board of Cooperative Education Services (BOCES)**, not to exceed 1/2 mill with Board approval (Wyo. Stat. Ann. ' 21-20-110).

**Community College Bonds and Interest**, No maximum. (Debt not to exceed established debt limit (Wyo. Stat. Ann. ' 21-18-304(a)).

### MUNICIPAL LEVIES

**Operating levy**: Not to exceed 8 mills (Article 15, ' 6 Wyoming Constitution), including the following (Wyo. Stat. Ann. ' 39-13-104(c)(i)):

Band concerts levy, not to exceed 1 mill (Wyo. Stat. Ann. " 15-1-902, 15-1-903(b) & 39-13-104(c)(i)(A));

Police Pension levy (Wyo. Stat. Ann. ' 39-13-104(c)(i)(B));

Recreation levy (Wyo. Stat. Ann. " 18-9-201(b) and 39-13-104(c)(i)(C)); and

Public Health levy (Wyo. Stat. Ann. " 35-1-304 and 39-13-104(c)(i)(D)).

**Municipal Bonds and Interest**, No maximum. (Debt not to exceed limitation prescribed by Article 16, " 4 & 5, Wyoming Constitution).

\* Note: Cities and towns within a fire district must reduce their 8 mills by the amount of the fire district levy.

**SPECIAL DISTRICT OPERATING LEVIES**

**Hospital District**, not to exceed 6 mills (3 mills by hospital board action (Wyo. Stat. Ann. " 35-2-414(b)) and 3 mills upon voter approval (Wyo. Stat. Ann. ' 35-2-414(c)). Bonds and interest (Wyo. Stat. Ann. " 35-2-414(b), 35-2-415).

**Cemetery District**, not to exceed 3 mills (Wyo. Stat. Ann. ' 35-8-314(b)). Bonds and interest Wyo. Stat. Ann. ' 35-8-316).

**Fire Protection District**, not to exceed 3 mills (Wyo. Stat. Ann. ' 35-9-203(b)). Bonds and interest (Wyo. Stat. Ann. ' 35-9-204).

**Sanitary and Improvement District**, not to exceed 1 mill (Wyo. Stat. Ann. ' 35-3-109). Bonds and interest (Wyo. Stat. Ann. ' 35-3-115).

**Museum District**, not to exceed 1 mill (Wyo. Stat. Ann. ' 18-10-213(b)). Bonds and interest (Wyo. Stat. Ann. ' 18-10-214).

**Solid Waste Disposal District**, not to exceed 3 mills (Wyo. Stat. Ann. ' 18-11-103(a)).

**Weed and Pest Control District**, not to exceed 1 mill (Wyo. Stat. Ann. ' 11-5-111) and not to exceed an additional 1 mill for special management programs (Wyo. Stat. Ann. ' 11-5-303(e)).

**Water and Sewer District**, not to exceed 8 mills (Wyo. Stat. Ann. " 41-10-114, 41-10-119 & 41-10-127), plus the mills to create a reserve fund (Wyo. Stat. Ann. ' 41-10-119). Bonds and interest (Wyo. Stat. Ann. " 41-10-126 et seq.).

**Rural Health Care District**, not to exceed 4 mills (2 mills by board of trustees action (Wyo. Stat. Ann. " 35-2-708(c)) and up to 2 mills upon voter approval (Wyo. Stat. Ann. ' 35-2-414(c)). (Wyo. Stat. Ann. ' 35-2-708(c) & (d)). Bonds and interest (Wyo. Stat. Ann. ' 35-2-709).

**Conservation District (Soil and Water)**, not to exceed 1 mill (Wyo. Stat. Ann. " 11-16-133 & 11-16-134).

**Senior Citizen Service District**, not to exceed 2 mills (Wyo. Stat. Ann. " 18-15-102(d) & 18-15-110).

**Regional Transportation Authority**, not to exceed 1/2 mill (Wyo. Stat. Ann. ' 18-14-103).

**Flood Control District**, not to exceed 12 mills on real property (Wyo. Stat. Ann. ' 41-3-803(a)).

**Downtown Development Authority District**, not to exceed 30 mills on non-residential real property (Wyo. Stat. Ann. ' 15-9-217(b)). Bonds and interest (Wyo. Stat. Ann. ' 15-9-207(c)).

**Resort District**, not to exceed 3 mills (Wyo. Stat. Ann. ' 18-16-114) and may impose a **SPECIAL** assessment for improvements which should **not** be reported in the Report of Valuations, Levies and Taxes. (Wyo. Stat. Ann. " 18-16-110 through 18-16-113).

**Water Conservancy District**, not to exceed 2 mill prior to delivery of water from the works and 1 mill thereafter (Wyo. Stat. Ann. " 41-3-770 & 41-3-771), and may impose **SPECIAL** assessments which should **not** be reported in the Report of Valuations, Levies and Taxes. (Wyo. Stat. Ann. " 41-3-770, 41-3-772 through 41-3-774).

**Improvement and Service District**, may impose an ad valorem levy for bonds and interest. (Wyo. Stat. Ann. ' 18-12-134), and for Emergency Medical Services not to exceed 4 mills (2 mills by board of directors and 2 mills with voter approval (Wyo. Stat. Ann. 18-12-119 (2017)). Note: **SPECIAL** assessments for A greater extent@ benefits may be made on AY frontage, zone or other equitable basis Y.@ (Wyo. Stat. Ann. ' 18-12-115). Only the levy for These **SPECIAL** assessments should **not** be reported in the Report of Valuations, Levies and Taxes. Levy for EMS authorized in 2016 Budget Session; 2 mills + 2 mills with voter approval (Wyo. Stat. Ann. ' 18-12-119(b)).

**Local Improvement District** may impose **SPECIAL** assessments (Wyo. Stat. Ann. ' 37-13-105) and should **not** be reported in the Report of Valuations, Levies and Taxes.

**Irrigation District**, may impose **SPECIAL** levies (Wyo. Stat. Ann. ' 41-7-403) and should **not** be reported in the Report of Valuations, Levies and Taxes.

**Watershed Improvement District** may impose **SPECIAL** assessments (Wyo. Stat. Ann. ' 41-8-113) and should **not** be reported in the Report of Valuations, Levies and Taxes.

**Drainage District**, may impose **SPECIAL** assessments (Wyo. Stat. Ann. ' 41-9-240, et seq.) and should **not** be reported in the Report of Valuations, Levies and Taxes.

- The statutory mandated levies could possibly be reevaluated and adjusted based on fluctuations of valuations. Levies mandated by the Constitution would obviously require a constitutional amendment.
- More stringent budget based levies that possibly follow the "Truth in Taxation" that was in place a few years ago. This limited the increase in certain entity budgets.

## **Tax Relief Currently in Statute**

### **1. Senior Relief.**

#### ***Tax Rebate to Elderly and Disabled Program***

**39-11-109 (c)** Refunds. The following shall apply:

(i) As used in this subsection:

- (A) "Department" means the department of health;
- (B) Repealed by Laws 2008, ch. 110, § 2.
- (C) "Income" includes, but is not limited to, wages, receipts from earnings including earnings from self-employment, rents, interest, dividends, annuities, trusts, pensions, alimony, support payments, public assistance payments, unemployment compensation, federal social security payments, veteran's benefits and disability payments, native

*American per capita payments, or net income from any other qualified income as determined by the department;*

*(D) "Resident" means a person who has been a resident of Wyoming and domiciled within Wyoming for a period of not less than one (1) year and who has not claimed residency elsewhere for any purpose for the one (1) year period immediately preceding the date of application for a refund under this subsection;*

*(E) Repealed by Laws 2008, ch. 110, § 2.*

*(F) "Totally disabled" means a person eighteen (18) years of age or older whose physical or mental condition permanently prevents the person from performing any substantial gainful employment during the one (1) year period immediately preceding the date of application for a refund under this subsection.*

*(ii) Wyoming residents meeting asset eligibility requirements under paragraph (vii) of this subsection who are sixty-five (65) years of age and older or who are eighteen (18) years of age and older and are totally disabled during the one (1) year period immediately preceding the date of application for a refund under this subsection and are not residents of any state funded institution, are qualified for an exemption and refund of state taxes as provided in this subsection. The application shall indicate whether the applicant has applied for or received any refund under this section, a property tax exemption under W.S. 39-13-105, a property tax refund under W.S. 39-13-109(c)(v) or a property tax credit under W.S. 39-13-109(d) for the same calendar year. Subject to legislative appropriation for the program, a qualified single person whose actual income is less than seventeen thousand five hundred dollars (\$17,500.00) shall receive eight hundred dollars (\$800.00) reduced by the percentage that his actual income exceeds ten thousand dollars (\$10,000.00) per year and qualified married persons, at least one (1) of whom is at least sixty-five (65) years of age or totally disabled, whose actual income is less than twenty-eight thousand five hundred dollars (\$28,500.00) shall receive nine hundred dollars (\$900.00) reduced by the percentage that their actual income exceeds sixteen thousand dollars (\$16,000.00) per year. Until remarriage a person sixty (60) years or older once qualified through marriage remains eligible individually for single person benefits, subject to income limitations, after the death of his spouse;*

*(iii) Qualified residents shall apply to the department, or its designee, in the county of their residence, on or before the last working day in August of each year for a refund of exempted sales and use taxes, certifying age, residency, disability, if any, marital status, assets and income under oath on forms prescribed by the department. Each application shall be submitted under oath by the applicant and shall be accompanied by a copy of the applicant's federal income tax return for the previous calendar year or a statement under oath that the applicant was not required to file a return for the previous calendar year. The department shall issue upon request to each qualified applicant a receipt acknowledging the filing of a completed application;*

*(iv) Warrants for tax refunds shall be mailed by the department to qualified recipients by December 20 following the application date of the last working day in August. The department shall enclose a letter of transmittal with each warrant explaining how the refund was computed on the basis of the applicant's income, enclosing a chart which shows sources of income to the state general fund and an explanation indicating that each payment represents an allowance for sales and use tax refund, property tax refund and a refund for utility or energy costs;*



(v) *Warrants are issued to senior citizens and disabled persons as a refund and partial exemption of taxes paid under the sales and use taxes, property tax relief and utility or energy cost relief. Refunds are payable from the general fund;*

(vi) *The department of health shall promulgate rules and regulations to carry out the provisions of this subsection;*

(vii) *No applicant is entitled to a refund under this subsection unless the person has total household assets as defined by the department of health through rules and regulations of not to exceed twenty-five thousand dollars (\$25,000.00) per adult member of the household as adjusted annually by the state average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information. In determining assets, the following property is exempt:*

- (A) *The structure and lands occupied as the applicant's primary residence;*
- (B) *Household furnishings and personal belongings;*
- (C) *One (1) personal motor vehicle per adult in the household;*
- (D) *Assets held under a bona fide pension plan or individual retirement account (IRA);*
- (E) *The cash value of any life insurance policies held.*

(viii) *Any refund provided by this subsection shall be reduced by the dollar amount received by the applicant for the preceding calendar year from any exemption under W.S. 39-13-105, any homeowner's tax credit under W.S. 39-13-109(d)(i) or any tax refund under W.S. 39-13-109(c)(v). Refunds provided by this subsection shall be calculated and may be reduced based upon legislative appropriation for the program in accordance with the following:*

- (A) *The department shall multiply the amount authorized under paragraph (ii) of this subsection by a fraction, the numerator of which for odd numbered fiscal years is equal to one-half ( $\frac{1}{2}$ ) of the legislative appropriation for the biennial budget period and for even numbered fiscal years is equal to the remaining legislative appropriation for the program for the biennial budget period, and the denominator of which is equal to the total refunds to qualifying recipients under this subsection for the current fiscal year. In no event shall the refund be greater than the amounts specified in paragraph (ii) of this subsection.*

#### **Amendment possibilities:**

- This program is not funded at this time. Funding this program would be helpful for providing tax relief to the most vulnerable population of the state.
- See #2. "Tax Relief from Existing Income Sources" on page 20 of this document for ideas for possible funding of this program.

## 2. Homeowners Tax Credit

**W.S. 39-13-109 (d)** Credits. The following shall apply:

(i) The following shall apply to the home owner's tax credit:

(A) Subject to subparagraph (G) of this paragraph, a person who occupies a specified homestead as his home and principal residence is entitled to a property tax credit in the amount provided by subparagraph (D) or (E) of this paragraph. No more than one (1) home owner's tax credit shall be allowed on the same piece of property during any year;

(B) A person who wishes to claim a home owner's tax credit shall file a claim under penalties of perjury with the county assessor on or before the fourth Monday in May on forms provided by the department of revenue. The forms may be mailed to property owners and may be published in a newspaper by county assessors and the mailed or published form may be filled out and returned by mail or in person to county assessors. The applicant shall list the property claimed to be subject to the tax credit, state that the property is the principal place of residence of the applicant and state that no other home owner's claims have been or will be submitted by the applicant during the remainder of the calendar year. False claims are punishable as provided by W.S. 6-5-303;

(C) In completing the assessment roll of the county the county assessor shall indicate the assessed value used as a base for computation of the home owner's tax credit and the county treasurer shall collect from the property owner the amount of tax due minus the amount of tax credit allowed. On or before September 1, county assessors shall certify the credits granted pursuant to this section to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property tax credit had not been granted. The county treasurer shall distribute to each governmental entity the actual amount of revenue lost due to the tax credit;

(D) The tax credit under subparagraph (A) of this paragraph is one thousand four hundred sixty dollars (\$1,460.00) times the mill levy to be applied against the property if the dwelling and land, not to exceed two (2) acres on which the dwelling is located, have a combined assessed value of less than three thousand nine hundred dollars (\$3,900.00), or five hundred ninety dollars (\$590.00) times the mill levy to be applied against the property if the dwelling and land, not to exceed two (2) acres on which the dwelling is located, have a combined assessed value of at least three thousand nine hundred dollars (\$3,900.00) but less than five thousand eight hundred fifty dollars (\$5,850.00) and if:

(I) The dwelling and land on which the dwelling is located are owned by the same person or entity; and

(II) The dwelling has been occupied in Wyoming since the beginning of the calendar year by the applicant.

(E) The tax credit under subparagraph (A) of this paragraph is five hundred ninety dollars (\$590.00) times the mill levy to be applied against the property if:

- (I) The dwelling has an assessed value of less than five thousand eight hundred fifty dollars (\$5,850.00); and*
- (II) The land on which the dwelling is located is not owned by the same person or entity owning the dwelling; and*
- (III) The dwelling has been occupied in Wyoming since the beginning of the calendar year by the applicant.*

*(F) As used in this paragraph:*

*(I) "Applicant" means:*

- (1) A person who occupies and owns a homestead either solely or jointly with his spouse;*
- (2) A person who occupies a homestead as a vendee in possession under a contract of sale;*
- (3) A person who occupies a homestead owned by a corporation primarily formed for the purpose of farming or ranching if the person is a shareholder or is related to a shareholder of the corporation; or*
- (4) A person who occupies a homestead owned by a partnership primarily formed for the purpose of farming or ranching if the person is a partner or is related to a partner in the partnership.*

*(II) "Dwelling" means a house, trailer house, mobile home, transportable home or other dwelling place.*

*(G) Every person or entity holding an escrow for the payment of taxes on property owned by another shall notify the owner of the property of the amount of home owner's tax credit allowed to the owner under this paragraph annually on or before October 1;*

*(H) The home owner's tax credit authorized by this paragraph is allowed during a fiscal year only if the legislature has appropriated monies that the department determines to be necessary to reimburse all local governments for tax losses created by this paragraph during that fiscal year. When it appears to the state treasurer that the monies appropriated are insufficient to reimburse the counties as provided herein, the money available shall be prorated among the counties at an amount less than one hundred percent (100%);*

*(J) The purpose of this paragraph is to provide general property tax relief for certain persons who own their residences through a system of tax credits and general fund appropriations. The relief provided is to offset in part the general tax burden. Thus, the tax relief provided is determined by reference to property tax assessment and collection mechanisms but is not limited to property tax relief nor formulated upon legislative power to relieve such taxes. It is for the general relief of taxes and grounded upon general legislative power. In adopting this method of reimbursement of property taxes and providing that no local government shall incur any loss of property tax revenue under subparagraph (H) of this paragraph, any bond issues or other matters relying upon the assessed value of a local government for computation shall be predicated upon the assessed value of the local government before computation of tax credits under this paragraph.*

When considering how to provide tax relief to Wyoming residents in an efficient manner the Wyoming Home Owners Tax Credit is an attractive option. This program has been in Wyoming Statute since 1979. Originally called the Homestead Exemption under 39-1-204 which was amended to be the Home Owners Tax Credit in 1985. The last year it was funded was 1986 when total tax benefits granted were \$4,557,630.

The homeowner's tax credit is authorized in W.S. 39-13-109(d)(i) and is designed to provide property tax relief for homeowners on their principal residence. Unlike other programs, the homeowner's tax credit is not based on age, income, disability status, or veteran status. Rather, it is based on the value of the residence and the fact that the dwelling has been occupied by the applicant. Homes valued below \$41,052 in full market value receive the highest tax credit and owners with homes worth over \$61,579 in market value receive no tax credit. The amount of the credit is determined by the number of mills applied against the property. Assuming 72 mills are applied, the magnitude of the tax credit has a maximum of \$105.

The median market value of a home in Wyoming in 1980 was \$59,800. According to Zillow, the median home value in Wyoming in January 2022 was \$220,500. If we simply adjust the \$105 for inflation that would be equal to \$432 in 2022.

Current law states the legislature must appropriate monies that the department determines to be necessary to reimburse all local governments for tax losses created. However, it is possible to remove this provision. Most property tax exemptions do not have such a provision. The only exemption currently funded is the Veterans Property Tax Exemption.

#### **Amendment possibilities:**

- Increase the assessed value of the tax credit
  - a. This could be implemented in value ranges
  - b. Could be county specific
- The value of the tax credit could be a percentage of assessed value of the total assessment or residential structure only.
- Consider a tax credit for senior citizens
  - a. This could be in the form of the freezing the assessed value when the taxpayer reaches a stated age, any assessed value above is considered tax credit
- Consider establishing income limits
- Consider the number of years a taxpayer has paid property tax, states such as Illinois have what they call a "Long-time Occupant" tax credit
- Consider allowing owner to apply for the tax credit once. If approved the credit is applied until:
  - a. They no longer occupy the dwelling as their principal place of residence
  - b. They no longer own the home
- Consider eliminating the "not to exceed two (2) acres on which the dwelling is located"
- Update the term "homestead" or define it clearly
- Consider expanding definition of "Dwelling". What is intended by the term "other dwelling place"? Should this be residential use, if so:
  - a. Consider allowing tax credit on all single family residential properties regardless if owned or used as rental
  - b. Consider allowing tax credit on all residential use to include multi-family apartment properties owned or rented
  - c. Expansion to properties other than owner/occupied could be considered at a later date

- Is 39-13-109(d)(G) or (J) necessary?
- If the legislative funding requirement is removed:
  - a. Total amount of tax credit granted could be calculated easily by assessor. This would provide taxing entities with the amount of revenue lost as a result of tax credit.
  - b. Statutory language could allow legislature to fund in the future if they so wish.

As illustrated above, utilizing the home owner's tax credit statutes currently found in Title 39 with amendments, could be implemented quickly. The tax credit is administered by the county assessor's office. The Computer Assisted Mass Appraisal (CAMA) System currently used by all assessors is capable of tracking and applying tax credits.

### **3. Veterans Exemption 39-13-105 (State Funded)**

*(a) The following persons who are bona fide Wyoming residents for at least three (3) years at the time of claiming the exemption are entitled to receive the tax exemption provided by W.S. 39-11-105(a)(xxiv):*

- (i) An honorably discharged veteran of the Indian Wars, Spanish American War, Filipino insurrection, Boxer rebellion, Puerto Rico campaign or First World War;*
- (ii) An honorably discharged veteran of the Second World War, who served in the military service of the United States between December 7, 1941 and December 31, 1946;*
- (iii) An honorably discharged veteran of the Korean War emergency, who served in the military service of the United States between June 27, 1950 and January 31, 1955;*
- (iv) An honorably discharged veteran of the Vietnam War emergency, who served in the military service of the United States between February 28, 1961 and May 7, 1975;*
- (v) A surviving spouse, during widowhood or widower hood, of any person qualifying under this subsection or who died while serving honorably during the war, conflict or period described in this section. The tax exemption shall be applied to property the title to which is held by the surviving spouse or to property which is the subject of a trust created by or for the benefit of the surviving spouse;*
- (vi) An honorably discharged veteran who served in the military service of the United States, who was awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service for the United States in any armed conflict in a foreign country;*

**(A) through (R)** Repealed by Laws 2005, ch. 74, § 2.

*(vii) A disabled veteran with a compensable service connected disability certified by the veterans administration or a branch of the armed forces of the United States.*

*(b) The exemption for veterans is limited to an annual exemption of three thousand dollars (\$3,000.00) of assessed value.*

*(c) Except as provided in subsection (g) of this section, in order to receive the exemption provided by this section the claimant shall file a sworn claim on or before the fourth Monday in May with the county assessor of the county in which the property against which the exemption is sought is located indicating:*

- (i) Claimant's right to the exemption;*
- (ii) That during the lifetime of the claimant or the claimant's spouse, the claimant or the claimant's spouse is listed as an owner of the property, that the property is the subject of a trust created by or for the benefit of the claimant or the claimant's spouse, or the claimant or the claimant's spouse is listed as a purchaser on a valid and effective contract for deed for the property and evidence of the contract for deed has been recorded with the county clerk;*
- (iii) The total tax benefit which the claimant expects to receive under this section to the best of the claimant's knowledge;*
- (iv) That the exemption for real property shall only apply to the principal residence of the veteran or qualifying surviving spouse;*
- (v) That the exemption shall be claimed by the veteran or qualifying surviving spouse in not more than one (1) county in this state.*

*(d) Any claimant who is honorably discharged from military service and files a claim after the fourth Monday in May is entitled to receive the exemption for that taxable year in addition to the exemption allowed during the ensuing tax year if a claim is filed on or before the fourth Monday in May of the ensuing calendar year.*

*(e) The county assessor shall accept a claim made by a claimant's spouse, or may waive the filing of a claim and allow an exemption, in the case of a qualified claimant who reentered the armed services of the United States on or before the fourth Monday in May of the year in which the exemption is claimed.*

*(f) As used in this section "honorably discharged veteran" means a member of the military forces of the United States whose written evidence of separation from the military forces shows an honorable discharge or the rendition of honorable military service.*

*(g) Notwithstanding subsection (c) of this section and except as provided in subsections (d) and (e) of this section, a claimant under this section may file a claim after the fourth Monday in May and receive the exemption for that taxable year but only to modify motor vehicle registration fees as authorized under W.S. 31-3-101(b)(iii).*

*(h) A surviving spouse, during widowhood or widower hood, is qualified for the tax exemption under W.S. 39-11-105(a)(xxiv) and is entitled to apply for it under the same procedure specified in this section for veterans if:*

- (i) At the time of the spouse's death, both the veteran and the veteran's spouse were residents of Wyoming;*
- (ii) The veteran's spouse has been a resident of Wyoming for at least three (3) years at the time the spouse claims the exemption; and*
- (iii) The veteran would have qualified under subsection (a) of this section for a tax exemption had the veteran survived and applied for the exemption.*

*(j) Repealed by Laws 2007, ch. 215, § 3.*

*(k) After filing a sworn claim pursuant to subsection (c) of this section, in subsequent years the claimant shall remain qualified for the tax exemption provided by this section and W.S. 39-11-105(a)(xxiv) if the claimant contacts the assessor's office by telephone, mail or other*

*communication method on or before the fourth Monday in May and confirms that the claimant continues to meet the requirements set forth in this section.*

**(m)** *A county assessor shall notify taxpayers of the exemption provided by this section with the assessment schedule sent under W.S. 39-13-103(b)(vii). The notification shall include instructions and timelines for applying for the exemption, including information on the ability of a claimant to confirm qualification for the exemption in subsequent years by contacting the assessor's office by telephone, mail or other communication method.*

**Possible recommendations to expand the tax relief of this program:**

- Widen the requirement of granting the exemption to all "Honorably Discharged" veterans rather than limiting to only "Combat" veterans.
- Increase the exemption of the assessed value of \$3,000. This would be the easiest solution to implement within this program.

**4. Property Tax Deferral Program (County Option and Funded) 39-13-107 (b)(iii)**

**(iii)** *The following shall apply to the deferral of tax collection:*

**(A)** *On or before November 10 of the year taxes are levied and upon the filing of an affidavit demonstrating an adequate showing that he is qualified under subparagraph (N) of this paragraph and if his principal residence is located on a parcel of land not more than forty (40) acres, any person may apply to the board of county commissioners for deferral of the collection of not to exceed one-half ( $\frac{1}{2}$ ) of any real estate ad valorem taxes owed by the property owner on his principal residence. The board of county commissioners of each county may promulgate rules and regulations necessary to administer the provisions of this paragraph including guidelines for a taxpayer to demonstrate qualification and provisions allowing or requiring annual payment of a portion of the taxes or interest on deferred taxes. All rules, regulations, guidelines, forms and other program information shall be submitted to the department prior to July 1 of the year the deferral program is implemented in the county. The board of county commissioners may implement the program unless disapproved in writing by the department within forty-five (45) days of submission. If at least ten (10) residents of a county who are qualified under subparagraph (N) of this paragraph submit a petition to the board of county commissioners, the board of county commissioners shall hold a hearing within thirty (30) days on the issue of whether to promulgate rules to enable the qualified residents of the county to participate in the tax deferral program authorized under this paragraph;*

**(B)** *Any deferral of collection of taxes granted by the board of county commissioners shall constitute a perpetual tax lien against the property pursuant to W.S. 39-13-108(d)(i) with priority over any other lien. The taxpayer shall file an affidavit each year demonstrating qualification including any significant change to his financial status. If the board of county commissioners finds that the taxpayer's financial status to qualify under subdivision (N)(I) of this paragraph has significantly changed, the board of county commissioners shall, by written order, declare any taxes deferred due and payable on an earlier date. Unless*



*declared to be due earlier, any taxes deferred shall be due and payable upon a significant change in the taxpayer's financial status as determined by the board of county commissioners, abandonment of the property, failure to file annually the affidavit required by this paragraph, the death of the property owner or the sale or transfer of the property, whichever occurs first. If the board of county commissioners finds at any time that the total taxes deferred exceeds one-half (½) of the fair market value of the property as estimated by the board of county commissioners, the board of county commissioners may declare, by written order, that all deferred taxes are immediately due and payable;*

**(C)** *Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law;*

**(D)** *Notwithstanding W.S. 39-13-108(b)(ii), interest shall accrue on any tax collection deferral granted by the board of county commissioners at a compounded rate of four percent (4%) per annum, except for persons who qualify solely under subdivision (N)(III) of this paragraph interest shall accrue at a rate equal to the average yield on ten (10) year United States treasury bonds for the previous three (3) calendar years, plus one and one-half percent (1.5%) as determined by the state treasurer for the calendar year preceding the year in which application is made. Any tax collection deferral may be prepaid at any time without prepayment penalty;*

**(E)** *Each year the county assessor shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this section and the method by which eligible persons may obtain a deferral;*

**(F)** *Payment of deferred taxes shall be distributed pursuant to W.S. 39-13-111(a)(ii). Any taxes deferred under this paragraph which would be distributed pursuant to W.S. 39-13-111(a)(ii)(A) shall be paid from the county general fund subject to reimbursement when the deferred taxes are paid by the taxpayer or otherwise collected by the county;*

**(G)** *The deferral option shall not be available in any county which has not adopted rules as required by subparagraph (A) of this paragraph, or which has received disapproval of the county program by the department;*

**(H)** *If any residence is under mortgage, deed of trust or purchase contract whereby the explicit terms of the mortgage, deed or contract requires the accumulation of reserves out of which the holder of the mortgage, deed or contract is required to pay real property taxes, the holder or his authorized agent shall cosign the affidavit to defer either before a notarial officer or the county assessor or deputy in the county in which the real property is located;*

**(J)** *If any residence is under rental and the terms of the rental contract require the payment of taxes by the renter, the renter may apply for the deferral provided the property owner or authorized agent also cosigns the affidavit to defer either before a notarial officer or the county assessor or deputy in the county in which the real property is located;*

**(K)** *Consistent with generally accepted fiscal accounting standards, each county implementing the deferral program shall maintain adequate records pertaining to the deferral program, by legal description, owner, taxpayer, if different from owner, deferred*

*taxes and interest, payments made against deferred taxes and interest, and any other information necessary to document and determine the status of deferred taxes and interest in the county. These records shall be updated annually or as needed, and a summary thereof shall be submitted annually to the department of revenue on or before August 10;*

**(M)** *As used in this paragraph, “limited income” means not to exceed a maximum gross monthly household income at or below two hundred fifty percent (250%) of the federal poverty level for a household of four (4) as adjusted annually by the comparative cost-of-living index for the respective county as determined by the division of economic analysis, department of administration and information;*

**(N)** *An owner is qualified under this subparagraph for his primary residence if:*

**(I)** *The owner’s affidavit adequately demonstrates limited income as defined in subparagraph (M) of this paragraph;*

**(II)** *The owner is a person over the age of sixty-two (62) years;*

**(III)** *The owner is a person with a disability as determined by the social security administration; or*

**(IV)** *The owner purchased the property at least ten (10) years prior to the beginning of the tax year for which he is applying for deferral of taxes.*

#### **Amendment possibilities:**

- Increase the maximum monthly household income to allow for a greater percentage of population to qualify for this program (see paragraph M).
- Adjust the qualifications listed under paragraph N.

## **5. Property Tax Refund Program (State Funded) 39-13-109(c)(v)**

### **Circuit Breaker**

In the simplest form, a circuit breaker reduces property taxes in excess of a threshold percentage of a taxpayer’s income. Property taxes in excess of that percentage of income are fully or partially funded. The reason for providing less than full relief is to ensure that all taxpayers feel the impact of rising taxes and so are not immune, and thereby unconcerned about the level of government expenditures.

- Examples of the states that implement this concept are Connecticut, Virginia and Wyoming. The Tax Refund Program noted below is an example of this concept.

For a more in-depth explanation of this concept and the states where it’s implemented please see <https://itep.org/property-tax-circuit-breakers-in-2018/>

**(v)** *The following shall apply to the property tax refund program:*

**(A)** *On or before the first Monday in June, upon the filing of an affidavit demonstrating an adequate showing that he is qualified under subparagraph (B) or (C) of this paragraph, any person may apply to the county treasurer or department of revenue for a property tax refund from property taxes paid with any applicable interest and penalties on or before the first*

*Monday in June for the preceding calendar year upon his principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years prior to applying for a refund under this paragraph. Subject to legislative appropriation, the affidavit shall include information as required by rule and regulation on a form approved by the department of revenue. The tax refund granted shall be as provided by subparagraph (C) of this paragraph;*

**(B)** *Gross income as used in this subparagraph shall be defined by the department through rules and regulations. Such gross income shall be verified by federal income tax returns which shall accompany the application for refund, if federal income tax returns were required and filed, or whatever other means necessary as determined by the department through rules and regulations. The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The department shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the person's gross income including the total household income of which the person is a member does not exceed the greater of three-fourths (3/4) of the median gross household income for the applicant's county of residence or the state, as determined annually by the economic analysis division of the department of administration and information. Additionally, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed one hundred thousand dollars (\$100,000.00) per adult member of the household as adjusted annually by the statewide average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information, excluding the following:*

- (I)** *The value of the home for which the taxpayer is seeking a tax refund;*
- (II)** *One (1) personal motor vehicle per adult in the household;*
- (III)** *Household furnishings and personal property;*
- (IV)** *Assets held in an individual retirement account (IRA) or other bona fide pension plan;*
- (V)** *The cash value of any life insurance policies held;*
- (VI)** *Assets held in a medical savings account.*

**(C)** *A refund granted under this paragraph shall not exceed one-half (1/2) of the applicant's prior year's property tax, but in no instance shall the amount of refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county of residence as determined annually by the department of revenue;*

**(D)** *Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year the county shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;*

**(E)** *The department shall promulgate rules and regulations necessary to implement this paragraph.*

**Amendment possibilities:**

- Increase the maximum monthly household income to allow for a greater percentage of population to qualify for this program (see paragraph B).
- Adjust the assets limitations listed under paragraph B.
- Increase the previous year taxes paid limit (see paragraph C).

**6. County Optional Property Tax Refund Program (County Option and Funded) 39-13-109(c)(vii)**

**(c) Refunds.** *The following shall apply:*

**(vi)** *Each county shall have the option to implement a county-optional property tax refund program which, is in addition to the program established under paragraph (v) of this subsection, adoption of rules as required by subparagraph (H) of this paragraph. The following shall apply to a county-optional property tax refund program implemented under this paragraph:*

**(A)** *On or before the first Monday in June, an applicant may apply to the county treasurer for a property tax refund from property taxes paid on or before the first Monday in June for the preceding calendar year upon the applicant's principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years before applying for a refund under this paragraph. The affidavit shall include information as required by rule of the county on a form approved by the county. The tax refund granted shall be as provided by subparagraph (E) of this paragraph;*

**(B)** *The applicant shall attest that the property for which the applicant applies for a refund under this paragraph was occupied for more than nine (9) months of the preceding calendar year for which the applicant applies for a refund;*

**(C)** *Except as provided in subparagraph (D) of this paragraph, any person in the participating county shall qualify for a refund in the amount specified under this paragraph if any ad valorem tax due upon the person's principal residence in the county for the preceding calendar year was timely paid and if the person's gross income including the total household income of which the person is a member does not exceed an amount as determined by the county, which shall not exceed three-fourths (3/4) of the median gross household income for the county, as determined annually by the economic analysis division of the department of administration and information. As used in this subparagraph "gross income" shall have the same meaning as defined by department rules promulgated under paragraph (v) of this subsection. Gross income shall be verified by federal income tax returns, which shall accompany the application for refund, if federal income tax returns were required and filed, or by whatever other means necessary as determined by the county through rules;*

**(D)** No person shall qualify for a refund under this paragraph unless the person has total household assets not to exceed an amount as determined by the county which shall not exceed an amount as provided in subparagraph (v)(B) of this subsection and as defined by the department through rules promulgated under subparagraph (v)(B) of this subsection;

**(E)** The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. A refund granted under this paragraph shall not exceed a percentage of the applicant's prior year's property tax as determined by the county subject to this paragraph, which shall not exceed one-half (1/2) of the applicant's prior year's property tax. In no instance shall the amount of the refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county as determined annually by the department of revenue. The county shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund;

**(F)** A refund granted under this paragraph shall be funded only from the revenues of the county opting to implement that county's county-optional property tax refund program;

**(G)** Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year a county opting to implement a county-optional property tax refund program shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;

**(H)** A county implementing a county-optional property tax refund program under this paragraph shall promulgate rules necessary to implement this paragraph.

**Amendment possibilities:**

- Increase the maximum monthly household income to allow for a greater percentage of population to qualify for this program (see paragraph C).
- Increase the previous year taxes paid limit (see paragraph E).

## Section 2 - Tax Relief Options not currently in Wyoming Statute

### 1. Renewable Energy Property Tax Exemption

This property tax exemptions could allow homeowners to exclude the added value of a solar or wind turbine power system from the valuation of their residential property for taxation purposes. There are several states that offer property tax exemptions for renewable energy. For example, New Jersey enacted legislation exempting solar systems from local property taxes if the system is used to meet on-site electricity, heating, cooling, or general energy needs. In Nevada, one of their renewable energy property tax exemptions allows businesses to apply for a property tax abatement of up to 55 percent for up to 20 years for real and personal property used to generate solar. For example, legislation could base the exemption on a capacity of at least “X” amount of watts.

### 2. Tax Relief from Existing Income Sources

The possibility of implementing a program in Wyoming that is loosely based on a payment system that the residents of Alaska currently enjoy. A brief, but not complete description of this program, according to Quora.com is as follows:

*Before the oil began to flow then-Governor Jay Hammond wanted to make sure that all Alaskans shared in the state’s oil wealth. We refer to ourselves as the “owner state” because all of us share in the mineral wealth. Generally speaking, 12.5% of all the oil that comes out of the ground on state land goes into a pot. Half of that pot goes into long term investments for the state — today about \$55 billion. The other half is reduced by inflation-proofing and a few withdrawals confirmed by the legislature. What is left is divided equally among all Alaskan residents who file a legitimate Permanent Fund Application. We are not “getting paid.” We are sharing the state’s wealth because we are an “owner state,” probably the only one in the nation.*

Suggestions for using the State of Alaska’s general ideas to assist in property tax relief in Wyoming.

- The Wyoming program could be a tax relief program and not a resident program. Those eligible for the tax relief funds could be set by the legislature, but there is existing language in other tax relief programs that could be possibly implemented.
- The percentage received by each county and/or each eligible taxpayer could be based on the current mineral situation in Wyoming and the property tax increase percentages within each county and for each eligible taxpayer.
- Since the money comes from the minerals it is money that is already destined for the counties, but with new legislation it could be somewhat of a “forced savings” account for counties to access when taxpayers apply for the relief.
- The definite drawback is that counties may not want to or be able to afford to give up even a small piece of their mineral funding.
- A second drawback is that some counties with a strong mineral presence would end up funding counties with little or no mineral presence. In essence, Teton County may very well be the county with the highest dollar request, but would not have any funding from minerals and therefore rely on other counties to fund the program.

## Section 3 - Tax Relief requiring Constitutional Changes

### 1. Assessment Caps

To secure a just valuation for taxation of property as required by the Wyoming constitution, the taxable value of any property in the all other property, real and personal, class identified in paragraph (a)(iii) of article 15, section 11 of the Wyoming constitution, shall not increase in any one (1) year by more than five percent (5%) from the taxable value of the property determined in the prior year, not including any taxable value increase attributable to changes, additions, reductions or improvements to the property made in the prior year.

This will require a constitutional amendment to remove the language of “All taxation shall be equal and uniform within each class of property”.

- The current market value system typically provides uniform assessments. Implementing a cap may provide short term relief in a rapidly changing market for some taxpayers, however there is also potential for inequitable taxation within differing areas of a county.
- States that implement this concept are; California, Florida, Oregon, New Mexico, South Carolina, Iowa, Arkansas, Michigan, Oklahoma, New York City, Illinois, Arizona, District of Colombia, Maryland, Texas, Minnesota, and Colorado.
- A good reference article detailing the drawbacks of assessment caps or limits can be found at [https://www.lincolnst.edu/sites/default/files/pubfiles/property-tax-assessment-limits-full\\_0.pdf](https://www.lincolnst.edu/sites/default/files/pubfiles/property-tax-assessment-limits-full_0.pdf)

### 2. Acquisition Assessments

This concept implements a valuation system based on the purchase price of their property. The valuation of “unsold” properties must be stated in statute. Another consideration would be the method by which sales price is determined. A significant number of details must be addressed in statute as well.

- Create a resolution to initiate a Constitutional Amendment which modifies the property tax classification to remove Residential Properties from the “ALL Other” category.
- This will require a constitutional amendment to remove the language of “*All property shall be uniformly valued at its full value.*” And “*All taxation shall be equal and uniform within each class of property.*” And “*The legislature shall not create new classes or subclasses or authorize any property to be assessed at a rate other than the rates set for authorized classes.*”
- Article 15, Section 1 of the Wyoming Constitution states: *Assessments of the lands and improvements. - All lands and improvements thereon shall be listed for assessment, valued for taxation and assessed separately.* How will this be interpreted if a purchase price is used for taxation?
- This concept will also require a significant change to the existing CAMA System that is currently mandated by state statute. Currently we provide the system at a cost of

approximately \$1 million per year and such a change would most definitely increase this cost.

- Potential for a taxpayer not to have a voice during an appeal.
- Will need to define “Purchase Price”.
- Value all unsold properties at a current baseline cost.
- How would new construction dwellings be valued if unsold properties are held at a base year cost for taxation?
- How would a non-arm’s length sale be treated?
- Could have a negative impact on the real estate market (no incentive to buy).
- A recent article detailed the inequities that occur when this type of property tax structure is implemented. <https://edsource.org/2022/californias-prop-13s-unjust-legacy-detailed-in-critical-study/674412>

### **3. Multi Year Tax Average or Multi Year Review**

- Hold values in the CAMA system for 2 years rather than conducting a revalue every year (similar to Colorado).
- Connecticut, Maryland, and Montana phase in assessment increases over a multiyear period. Maryland has a three year reassessment cycle in which one-third of any value increase is added each year.
- This will require a constitutional amendment to remove the language of “*All property, except as in this constitution otherwise provided, shall be uniformly valued at its full value as defined by the legislature.*”



JURISDICTION	Median Market Value 2022		Median Market Value 2021		MEDIAN PERCENT INCREASE	Average Market Value 2022		Average Market Value 2021		AVERAGE PERCENT INCREASE
Albany	\$	272,963	\$	237,505	15	\$	298,040	\$	260,360	14
BigHorn	\$	131,358	\$	119,905	10	\$	153,114	\$	141,713	8
Campbell	\$	210,721	\$	194,789	8	\$	225,421	\$	205,405	10
Carbon	\$	148,437	\$	135,547	10	\$	169,008	\$	153,425	10
Converse	\$	211,695	\$	195,942	8	\$	224,962	\$	208,179	8
Crook	\$	209,958	\$	182,742	15	\$	233,914	\$	205,419	14
Fremont	\$	193,358	\$	173,789	11	\$	220,146	\$	196,760	12
Goshen	\$	151,874	\$	134,100	13	\$	172,164	\$	153,376	12
HotSprings	\$	150,147	\$	130,516	15	\$	176,356	\$	153,219	15
Johnson	\$	251,547	\$	213,068	18	\$	280,657	\$	236,206	19
Laramie	\$	285,905	\$	252,805	13	\$	313,591	\$	277,092	13
Lincoln	\$	269,711	\$	207,042	30	\$	361,752	\$	275,105	31
Natrona	\$	220,526	\$	196,558	12	\$	246,407	\$	219,723	12
Niobrara	\$	71,884	\$	68,947	4	\$	96,384	\$	90,036	7
Park	\$	328,600	\$	265,947	24	\$	368,240	\$	299,508	23
Platte	\$	173,232	\$	148,068	17	\$	192,389	\$	164,727	17
Sheridan	\$	309,947	\$	263,621	18	\$	367,237	\$	307,379	19
Sublette	\$	232,953	\$	199,516	17	\$	280,902	\$	239,299	17
Sweetwater	\$	218,211	\$	205,347	6	\$	226,268	\$	212,752	6
Teton	\$	1,592,537	\$	1,170,526	36	\$	2,600,786	\$	1,911,123	36
Uinta	\$	216,347	\$	180,900	20	\$	225,408	\$	189,774	19
Washakie	\$	170,895	\$	151,232	13	\$	193,139	\$	173,375	11
Weston	\$	140,674	\$	124,937	13	\$	165,434	\$	146,730	13

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF           )  
**JOHN ARTHUR TAYLOR, JR. FROM**           )  
A DECISION OF THE NATRONA COUNTY )     Docket No. **2005-98**  
BOARD OF EQUALIZATION - 2005        )  
PROPERTY VALUATION                    )

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**DECISION AND ORDER**

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**APPEARANCES**

John Arthur Taylor, Jr., who wishes to be known as "John-Arthur; Taylor Jr." (Petitioner), appearing pro-se, on his own behalf.

Kimberly A. Corey, Deputy County Attorney, on behalf of the Natrona County Assessor (Assessor).

**DIGEST**

This is an appeal from a decision of the Natrona County Board of Equalization (County Board). The State Board of Equalization (State Board), comprised of Alan B. Minier, Chairman, Thomas R. Satterfield, Vice-Chairman, and Thomas D. Roberts, Board Member, considered the hearing record and decision of the County Board. Petitioner's Notice of Appeal was filed with the State Board effective September 9, 2005. Both parties filed pleadings as allowed by the State Board's October 25, 2005, Briefing Order. Neither party requested oral argument.

The Petitioner appealed the County Board decision affirming the value determined by the Assessor. He contends that he holds his property by allodial title, and his property is therefore not subject to taxation. His contention is based principally on an incorrect reading of the Wyoming Uniform Commercial Code.

We evaluated the Petitioner's claims against our standard of review, which is whether the ruling of the County Board was arbitrary, capricious, unsupported by the substantial evidence, and/or contrary to law. *Rules, Wyoming State Board of Equalization, Chapter 3, § 9.* We affirm the County Board's decision.

**PROCEEDINGS BEFORE THE COUNTY BOARD**

The County Board conducted a hearing on August 24, 2005. The County Board entered Findings of Fact, Conclusions of Law, and Order, affirming the County Assessor's determination of value on August 31, 2005.

## JURISDICTION

The State Board is required to “hear appeals from county boards of equalization.” *Wyo. Stat. Ann. § 39-11-102.1(c)*. A timely appeal from the County Board decision was filed with the State Board. *Rules, Wyoming State Board of Equalization, Chapter 3, § 2*.

## STANDARD OF REVIEW

When the State Board hears appeals from a County Board, it acts as an intermediate level of appellate review. *Laramie County Board of Equalization v. Wyoming State Board of Equalization*, 915 P.2d 1184, 1188 (Wyo. 1996); *Union Pacific Railroad Company v. Wyoming State Board of Equalization*, 802 P.2d 856, 859 (Wyo. 1990). In its appellate capacity, the State Board treats the County Board as the finder of fact. *Id.* In contrast, the State Board acts as the finder of fact when it hears contested cases on appeal from final decisions of the Wyoming Department of Revenue (Department). *Wyo. Stat. Ann. § 39-11-102.1(c)*. This sharp distinction in roles is reflected in the State Board Rules governing the two different types of proceedings. *Compare Rules, Wyoming State Board of Equalization, Chapter 2 and Rules, Wyoming State Board of Equalization, Chapter 3*. Statutory language first adopted in 1995, when the State Board and the Department were reorganized into separate entities, does not express the distinction between the State Board’s appellate and de novo capacities with the same clarity as our long-standing Rules. *1995 Wyo. Sess. Laws, Chapter 209, §1; Wyo. Stat. Ann. § 39-1-304(a)*.

By Rule, the State Board’s standards for review of a County Board’s decision are nearly identical to the Wyoming Administrative Procedure Act standards which a district court must apply to hold unlawful and set aside agency action, findings of fact, and conclusions of law. *Wyo. Stat. Ann. § 16-3-114(c)(ii)*. However, unlike a district court, the State Board will not rule on claims that a County Board has acted “[c]ontrary to constitutional right, power, privilege or immunity.” *Wyo. Stat. Ann. § 16-1-114(c)(ii)(B)*. The State Board’s review is limited to a determination of whether the County Board action is:

- (a) Arbitrary, capricious, an abuse of discretion or otherwise not in accordance with law;
- (b) In excess of statutory jurisdiction, authority or limitations or lacking statutory right;
- (c) Without observance of procedure required by law; or
- (d) Unsupported by substantial evidence.

*Rules, Wyoming State Board of Equalization, Chapter 3, § 9.*

Since the State Board Rules are patterned on the judicial review provision of the Wyoming Administrative Procedure Act, we look to precedent under *Wyo. Stat. Ann. § 16-3-114(c)* for guidance. For example, we must apply this substantial evidence standard:

Our task is to examine the entire record to determine if substantial evidence exists to support the [County Board’s] findings. We will not substitute our judgment for that of the [County Board] if [its] decision is supported by substantial evidence. Substantial evidence

is relevant evidence which a reasonable mind might accept in support of the agency's conclusions.

*Clark v. State ex rel. Wyoming Workers' Safety and Compensation Division*, 934 P.2d 1269, 1272 (Wyo. 1997).

## **ISSUES**

Under our standards of review, the Petitioner must argue that the County Board decision is unsupported by substantial evidence, and/or the County Board arbitrarily and capriciously determined the property's value for 2005 tax purposes.

Before the County Board, the Petitioner claimed the Assessor's valuation was incorrect because Petitioner was exempt from levy, having prepared a Uniform Commercial Code form UCC-1.

On appeal to the State Board, the Petitioner stated five specific issues, which we quote verbatim:

1. Does the County of Natrona own said property in the name of the State of Wyoming?
2. Does the Constitution for the People of the State of Wyoming apply in this case?
3. Where is the State proof of claim requiring the public bond of indebtedness on all property in the State of Wyoming over we the people?
4. Proof of jurisdiction was not presented.
5. Where is the clause in the Wyoming Constitution that allows taxation over an allodial title?

Variations of these points appeared in a statement directed to the County Assessor on June 2, 2005. In his Notice of Appeal, the Petitioner concludes that, because these questions were not answered nor mentioned by the County Board, the County Board's decision was "issued under fraud." Since the Petitioner presented no evidence of fraud, we take this claim to be a summation of the preceding five points.

We affirm the County Board's decision.

## **FACTS PRESENTED TO THE COUNTY BOARD**

1. The County Board made several Findings of Fact, all of which are supported by the record. [Findings of Fact, ¶¶ 1-5, Conclusions of Law, ¶¶ 4-5]. Principally, the County Board found the Petitioner filed a timely appeal [Findings of Fact, ¶ 1], and the Assessor determined the value of Petitioner's property in the customary manner using a computer assisted mass appraisal system, consistent with the requirements of the Wyoming Department of Revenue. [Findings of Fact, ¶¶ 4-5, Conclusions of Law, ¶ 4].

2. The property in question is residential vacant property located at 1140 North Beech Street in

Casper, Wyoming. [County Board Record, pp. 0012-0013]. A worksheet presented at hearing notes the property "is valued equitably with all in [sic] like properties in the area. The values were adjusted using a study of the vacant and improved sales in the market area." [County Board Record, p. 0012].

3. At the hearing before the County Board, Commissioner Campbell noted, without objection from Petitioner, that the appeal did not question the value determined by the Assessor. Instead, Petitioner limited himself to the claim that he was not subject to taxation. [Transcript, p. 9]. In the words of his Statement of Appeal from County Assessor, he claims to be "U.C.C. -1 exempt from levy." [County Board Record, p. 004]. (We have assumed that this claim of exemption extends to Petitioner's real property, and is not limited to himself personally.)

4. Because Petitioner's theories are unusual, we find it necessary to quote him precisely. Petitioner begins with the premise that he is a "sovereign," "not a corporate entity." [Transcript, p. 6]. He claims that by "removing myself from corporate existence removes me from any tax levies." [Transcript, pp. 6-7].

5. Petitioner explained that he used the Uniform Commercial Code to define himself as a sovereign. "Corporations operate under the Uniform Commercial Code. The Uniform Commercial Code controls every action that we do as a person. . ." [Transcript, p. 6]. Petitioner testified that the filing of a Form UCC-1 Financing Statement "removed himself from corporate entity and denied the corporate existence." [Transcript, p. 5]. He claims that his property is now "under an allodial title. . . It does not belong to the State of Wyoming." [Transcript, pp. 5-6]. Petitioner expects some sort of proof of claim that "the State of Wyoming or County or City owns the property. . ." [Transcript, p. 5].

6. Petitioner stated he has reached his theories "over 14 years of law." [Transcript, p. 6].

7. The record includes a copy of Petitioner's Form UCC-1 Financing Statement. [County Board Record, pp. 008-010]. The Financing Statement identifies the Debtor as "Taylor Jr., John Arthur, Transmitting Utility/Trade Mark - Debtor," with an address "C/O 1140 E. Burlington, Casper, Wyoming 82601." [County Board Record, p. 008]. The Secured Party is identified as John Arthur Taylor Jr., at the same address. [County Board Record, p. 008]. The financing statement identified the collateral covered with these words:

This is Actual and Constructive Notice that all of Debtor's interest now owned or hereafter acquired is hereby [sic] accepted as collateral for securing contractual obligation in favor of the Secured Party as detailed in a true, complete, notarized Security Agreement in the possession of the Secured Party.

NOTICE: In Accordance with USC - Property - This is the entry of the Debtor in the Commercial Registry as a transmitting utility and the following property is hereby registered in the same as a public notice of a commercial transaction #E 77210020: Employer Identification [the State Board here omits the Petitioner's Social Security Number for his own protection], tax Identification number [omitted for Petitioner's protection], Birth certificate registration number 165, drivers license number [omitted for Petitioner's protection]. UCC Contract Trust Account Number [omitted for Petitioner's protection]. All property is accepted for value and is exempt from Levy. Adjustment of this filing is from Public Policy HJR-192, Public Law 73-10 and UCC 10-104. All proceeds, products, accounts fixtures and the orders there from [sic] are released to the Debtor.

[County Board Record, p. 008].

8. This identification of collateral was echoed in a Declaration of June 2, 2005, which the Petitioner sent to the Assessor:

I accept for value all related endorsement and documents in the above listed case / account(s) front and back, in accord with UCC 3-419 and public policy, HJR – 192 (whereby: public policy/insurance supersedes public law), for adjustment of the deficiency on the account.

I request that you place my acceptance of the deficiency on the record, as I am the holder in due course, whereby; I reserve the first refusal, of these above listed Notice(s) of deficiency as this property is exempt from levy and the tax estimate is filed for use by the Republic.

You will have ten days from the above date to correct this oversight. Refusal to do your required job will result in further UCC filings if this action is not satisfied in accordance with the correct law. As I have now entered into a contract with you, the value to me is now 1.5 Million dollars payable on demand.

[County Board Record, p. 005].

9. As “optional filer reference data” on the Financing Statement, the typed words “Secured Party” are followed by a handwritten notation, “Without Prejudice UCC 1-207, 1-308,” and is signed by John Arthur Taylor Jr. [County Board Record, p. 008]. The Petitioner’s Statement of Appeal from County Assessor similarly bears the notation, “without prejudice U.C.C. 1-207, 1-308, and with all rights as a sovereign reserved.” [County Board Record, p. 004]. So does the Declaration filed with the Assessor. [County Board Record, p. 006]. Petitioner testified that 1-207 reserved his rights, and 1-308 “is the removal to my jurisdiction, which is common law.” [Transcript, pp. 8-9].

10. In closing, the Petitioner told the County Board that he considered the courts to be a “fraud.” [Transcript, p. 14]. Petitioner went on to state:

... Your reference to the constitution, as far as I’m concerned, was wrong. I respect that. There is nothing in that constitution about corporations controlling sovereigns. The sovereigns is us. We are the sovereign, each and every one. It’s just a matter of legal definition of represent [sic] power that has the ability to say what we will or won’t do.

Well, I don’t buy that. Not one bit. Because I try to lead a respectable life, number one, and all I wanted was fairness, and I can see it is not here. So far as I am concerned, I still do not owe that tax; however, I will fill out a bill of exchange and send it through.

[Transcript, p. 14]. The record does not disclose whether the bill of exchange to which Petitioner refers is legal tender. The County Board was not obliged to assume so, nor are we. *See infra*, ¶¶ 38-40.

## **DISCUSSION OF PETITIONER’S ISSUES AND APPLICABLE LAW**

11. Petitioner's Notice of Appeal to the State Board was filed timely. The State Board has jurisdiction to hear and determine all issues properly raised pursuant to Wyo. Stat. Ann. §39-13-109(b)(ii). The County Board had jurisdiction to hear and determine the initial appeal. *Wyo. Stat. Ann. § 39-13-102(c), (n)*.

*A. The constitutional and statutory basis for the Assessor's determination of value*

12. Petitioner has questioned the constitutional premises of the assessment in this case, but not directed our attention to any provisions of the Wyoming Constitution. The constitutional framework for state and local levies in Wyoming is principally set out in Article 15 of the Wyoming Constitution. "All lands and improvements thereon shall be listed for assessment, valued for taxation and assessed separately." *Wyo. Const. art. 15, § 1*. Among other things, the Wyoming Constitution requires uniformity of assessment. *Wyo. Const. art. 15, § 11*. The Wyoming Constitution prohibits taxes not specifically provided by statute. *Wyo. Const. art. 15, § 13; see also art. 1, § 28*. We conclude that the Petitioner does not contest the existence or effect of these provisions.

13. The Legislature has required all property in Wyoming to be valued annually at fair market value. *Wyo. Stat. Ann. § 39-13-103(b)(ii)*. Fair market value is defined as:

[T]he amount in cash, or terms reasonable equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time.

*Wyo. Stat. Ann. § 39-11-101(a)(vi)*. The statutory valuation date is January 1 of each year; all taxable property must be valued and assessed for taxation in the name of the owner of the property on that date. *Wyo. Stat. Ann. § 39-13-103(b)(i)(A)*.

14. The determination of fair market value inevitably involves a degree of discretion:

Early on, Justice Blume recognized a truth inherent in the area of property valuation: "there is no such thing as absolute value. A stone cannot be other than a stone, but one man may give a different valuation to a piece of land than another." *Bunten v. Rock Springs Grazing Ass'n*, 29 Wyo. 461, 475, 215 P. 244, 248 (1923). Accordingly, this court has consistently interpreted Wyo. Const. art. 15, § 11 to require "only a rational method [of appraisal], equally applied to all property which results in essential fairness."

*Basin Electric Power Coop. v. Dept. of Revenue*, 970 P.2d 841, 857 (Wyo.1998) quoting: *Holly Sugar Corp. v. State Board of Equalization*, 839 P.2d 959, 964 (Wyo.1992).

15. The duty of annually determining the fair market value of real property rests with the county assessor of each Wyoming County. In completing this task, an assessor is required to "[f]aithfully and diligently follow and apply the orders, procedures and formulae of the Department of Revenue or orders of the State Board of Equalization for the appraisal and assessment of all taxable property." *Wyo. Stat. Ann. § 18-3-204(a)(ix)*.

16. The Department is required by law to confer with, advise and give necessary instructions and



directions to the county assessors as to their duties, and to promulgate rules and regulations necessary for the enforcement of all tax measures. *Wyo. Stat. Ann. § 39-11-102(c)(xvi) and (xix)*. In particular, the Department must "prescribe by rule and regulation the appraisal methods and systems for determining fair market value using generally accepted appraisal standards." *Wyo. Stat. Ann. § 39-13-103(b)(ii)*. The Department has promulgated those rules, which specifically provide for use of a computer assisted mass appraisal (CAMA) system. *Rules, Wyoming Department of Revenue, Chapter 9, §6(a), (b), (c), and (d)*. The Wyoming Supreme Court has recognized the validity of valuations derived from a CAMA system. *Gray v. Wyoming State Board of Equalization*, 896 P.2d 1347 (Wyo. 1995). An assessor's valuation, thus derived, is presumed valid, accurate, and correct. This presumption survives until overturned by credible evidence. *Teton Valley Ranch v. State Board of Equalization*, 735 P.2d 107, 113 (Wyo. 1987).

### *B. The Petitioner's claims*

17. The Petitioner has made no effort in this case to challenge the Assessor's valuation. *Supra*, ¶ 3. We conclude the Assessor's valuation is supported by substantial evidence and otherwise in accordance with law. All that remains is to consider Petitioner's claim to be exempt from taxation. *Supra*, ¶ 3.

18. Petitioner does not make a conventional claim to exemption. Nothing in the evidence presented to the County Board falls within the broad ambit of the constitutional provision for exemptions from taxation, *Wyo. Const. art. 15, § 12*, or within the thirty-seven categories of property the Legislature has expressly exempted from property taxation. *Wyo. Stat. Ann. § 39-11-105(a)(i)-(xxxvii)*.

19. Similarly, his claim of sovereignty is not grounded on any conventional authority which could establish his immunity from taxation. *E.g., Foreign Sovereign Immunities Act of 1976, 28 U. S. C. §§ 1602-1611*. A claim of sovereignty similar to Petitioner's was expressly rejected by a Tennessee court:

Mr. Hancock disputes the authority of the courts over him because he is a "sovereign man" and can be sued only insofar as he consents to the jurisdiction of the courts. He does acknowledge that the Supreme Court, as a constitutional court, would have jurisdiction over him, but he argues that all courts created by the legislature are powerless to render a judgment against him without his permission.

We do not know of any authority for such a proposition. None of the authorities cited by Mr. Hancock bear out his contention. It is our opinion that there are no "super citizens" under our form of government and that it is beyond the power of the legislature to create such a class. The Fourteenth Amendment to the United States Constitution prohibits the states from denying equal protection of the laws to any person within the state's jurisdiction. Creating a class whose members were not subject to the jurisdiction of the ordinary courts would deny the rest of us equal protection. This same argument was made and rejected in a criminal case, *State v. Keller*, 813 S.W. 2d 146 (Tenn. Crim. App. 1991), where the court upheld a criminal sentence imposed on a "sovereign man" by a legislative court. We find Mr. Hancock's claim to immunity to be entirely without merit.

*Industrial Development Board of the City of Tullahoma v. Hancock*, 901 S.W. 2d 382 (Tenn. App. 1995). This is persuasive authority.

20. As we understand it, Petitioner's claim otherwise turns on his understanding of the significance of allodial title. "Allodial" is not a word that appears in Wyoming statute or case law. If we resort to common dictionary definitions, we find that allodial means "held in absolute ownership; pertaining to



an allodium.” *Black’s Law Dictionary, Seventh Edition* (1999), p.76. An allodium is “an estate held in fee simple absolute,” in the sense of being free of feudal services and incidents. *Black’s Law Dictionary, Seventh Edition* (1999), p.76. An allodium has also been defined as “land owned independently, free of any superior claim, and without any rent, payment in service, etc.; a freehold estate; opposed to FEUD.” See; *Webster’s New World College Dictionary, Fourth Edition* (2001), p. 38. Neither common dictionary definition explains why Petitioner believes his property is free from ad valorem taxation.

21. Case law from other jurisdictions explains Petitioner’s theory more clearly than he has done. We understand Petitioner to be claiming that he has the rights of a sovereign authority, directly analogous to the rights of the government of the United States of America:

Under common law tradition, all private titles since Norman times have originated from title held by the sovereign. (1 Tiffany, *The Law of Property* § 13 (2d ed. 1920). The seminal opinion in American jurisprudence analyzing the origin of sovereign titles and setting forth the principles by which conflicting title claims based upon competing sovereignties [are resolved] was authored by Mr. Chief Justice Marshall in *Johnson & Graham’s Lessee v. M’Intosh* (1823), 21 U. S. (8 Wheat.) 543, 5 L. Ed. 681. There, Chief Justice Marshall outlined the means by which sovereigns acquire title (conquest, cession, and treaty) and stated that by the Treaty of Paris in 1783:

“[T]he powers of government, and the right to soil, which had previously been in Great Britain, passed definitively to the state.” *Johnson & Graham’s Lessee v. M’Intosh* (1823), 21 U.S. (8 Wheat.) 543, 5 L. Ed. 681, 691.

This sovereign title, which is absolute and encompasses on the part of the sovereign authority both ownership of the land and the right to govern the inhabitants thereof, is “allodial” title. This term is used in contradistinction to the term “fee simple title,” which contemplates the highest title which may be privately held. (1 Tiffany, *The Law of Property* §§ 6 and 13 (2d ed. 1920). Fee simple title may freely be alienated by conveyance, mortgage or devise but still be subject to some claim of the sovereign. (1 Tiffany, *The Law of Property* §§ 6 and 13 (2d ed. 1920). In current usage, the holder of fee simple title is still subject to dispossession by the government, through due process of law, for nonpayment of real estate taxes and by eminent domain proceedings.

The only correct premise supported by authority in the Britts’ brief is that land held by the Federal government is not subject to the acts of the States. (Cf., *Gibson v. Chouteau* (1871), 80 U.S. 13 (13 Wall.) 92, 20 L. Ed. 534; *Clackamas County, Oregon v. McKay* (D. C. Cir. 1955), 226 F.2d 343.) What is totally incorrect is the implicit foundation of the Britt’s position: that the land patent issued to “James Evans” and “Francis Evans” in 1841 conveyed the entire title of the Federal government, such that no interest arising by operation of State law can attach to the title.

A land patent is merely the deed by which the government passes fee simple title of government land to private persons. (63A Am.Jur.2d *Public Lands* § 70 (1984).) Once fee simple title is passed to an individual from the government, whether by land patent or otherwise, claims arising from conveyance or mortgage by that holder will be enforced against him. (Cf., *Stark v. Starr* (1876), 94 U.S. (4 Otto) 477, 24 L.Ed. 276; *United States v. Budd* (1891), 144 U.S. 154, 12 S.Ct. 575, 36 L.Ed. 384; see also 63A Am.Jur.2d *Public Lands* § 92 (1984).) Where, as here, a decree of foreclosure and sale has divested title

from the former mortgagor, the mere fact that the mortgagor's claim of title may run directly back through his family to a 19<sup>th</sup> century patent is of no consequence.

The assertion in the Britts' brief that they hold "fee simple allodial title" is untenable. The Britts have never held sovereign title and now have been divested of their fee simple title by due process of law in the foreclosure action.

*Britt v. Federal Land Bank Association of St. Louis*, 505 N.E.2d 387, 392 (Ill. App. 2d Dist. 1987). The Assessor correctly points out that the interest of the United States in the property at issue arose under the Louisiana Purchase of 1803, but we understand Petitioner to be pursuing essentially the same theory as the Britts – that the title he holds to his land is superior to fee simple title, and not subject to taxation by the State of Wyoming.

22. The limited number of cases we have found that address allodial title as the basis for a claim of exemption from taxation give the theory short shrift. *E.g.*, *Juneau County v. Baritsky*, 187 Wis.2d 292, 523 N.W.2d 208 (Table, text in WESTLAW), 1994 WL 459235 (Wis. App., August 25, 1994)(NO. 93-2187); *Dane County v. Every*, 131 Wis.2d 592, 393 N.W.2d 799 (Table, Text in WESTLAW), Unpublished Disposition, (Wis. App., April 17, 1986)(NO. 86-0036). We nonetheless proceed to consider what Petitioner did to demonstrate his claim.

23. Petitioner introduced no evidence to document the chain of title to his property. Neither this Board nor the County Board was bound to accept at face value Petitioner's implicit claim that the species of title by which he held his property is something greater than fee simple. To the contrary, the customary expectation in Wyoming would be that Petitioner holds his property through some form of quitclaim deed. *See Wyo. Stat. Ann. § 34-1-107*. The County Board correctly rejected any claim based on specific facts pertaining to Petitioner's title to his property.

24. In his opening brief, Petitioner refers to another statutory support for his claim to be exempt from ad valorem taxation. This was a 1980 statute passed by the Wyoming Legislature during the height of the Sagebrush Rebellion movement:

36-12-101. Legislative determinations.

(a) The legislature determines:

(i) The intent of the framers of the constitution of the United States was to guarantee to each of the states sovereignty over all matters within its boundaries except for those powers specifically granted to the United States as agent of the states;

(ii) The attempted imposition upon the state of Wyoming by the congress of the United States of a requirement in the Statehood Act that the state of Wyoming and its people "disclaim all right and title to any lands or other property not granted or confirmed to the state or its political subdivisions by or under the authority of this act, the right or title to which is held by the United States or is subject to disposition by the United States", as a condition precedent to acceptance of Wyoming into the Union, was an act beyond the power of the congress of the United States and is thus void;

(iii) The purported right of ownership and control of the unappropriated public land in the state of Wyoming by the United States is without foundation and violates the clear intent of the constitution of the United States; and

(iv) The exercise of that dominion and control of the public land in the state of Wyoming by the United States works a severe, continuous and debilitating hardship upon the people of the state of Wyoming.

*Wyo. Stat. Ann. § 36-12-101(a)*. The language in subsection (ii) refers to the Wyoming Constitution, art. 21, § 26, in which the people of Wyoming did, among other things:

disclaim all right and title to the unappropriated public lands lying within the boundaries thereof, and to all lands lying within said limits owned or held by any Indian or Indian tribes, and that until the title thereto shall have been extinguished by the United States, the same shall be and remain subject to the disposition of the United States and that said Indian lands shall remain under the absolute jurisdiction and control of the congress of the United States. . .

*Wyo. Const. art. 21, § 26*. Under the same provision, the people of Wyoming also agreed not to impose taxes on lands of the United States.

25. Whatever reliance Petitioner places on *Wyo. Stat. Ann. § 36-12-101(a)(i)* and (ii), the statute provides no support for his cause. The balance of its provisions expressly provide that any federal lands transferred to the jurisdiction of the state would become the exclusive property of the state, and managed in trust for the benefit of all of the people of Wyoming. *Wyo. Stat. Ann. §§ 36-12-102, 36-12-103*. There is no evidence of any statutory intent to relieve Petitioner of the burdens of ad valorem taxation, or to recognize allodial title in the sense urged by Petitioner.

26. This takes us to Petitioner's principal support for his claim. Petitioner believes he is exempt from taxation based upon actions he has taken under the aegis of the Wyoming Uniform Commercial Code, *Wyo. Stat. Ann. § 34-1-1-101 et seq.* We accordingly consider the application of the Wyoming Uniform Commercial Code, with specific attention to sections of the Code cited by Petitioner in his testimony and in exhibits admitted into evidence by the County Board.

27. "Before applying the provisions of the [Uniform Commercial] Code, the question must always be asked as to whether or not the transaction falls within the scope of the Code." *Jahn v. Burns*, 593 P.2d 828, 831 (Wyo. 1979). The statute itself speaks directly to its purposes:

(b) Underlying purposes and policies of this act are:

- (i) To simplify, clarify and modernize the law governing commercial transactions;
- (ii) To permit the continued expansion of commercial practices through custom usage and agreement of the parties;
- (iii) To make uniform the law among the various jurisdictions.

*Wyo. Stat. Ann. § 34-1-1-102 (b)*.

28. Petitioner accordingly misunderstands the limits of the application of the Uniform Commercial Code. The definition of commercial, as in commercial practices or commercial transactions, falls far short of controlling "every action we do as a person," *supra*, ¶ 5:

"Commercial" has been defined as "occupied with commerce". . . "Commerce" relates to buying, selling, exchanging and transporting of commodities or articles, or the transporting of business, to the exchange or buying and selling of commodities, which "commercial" is defined as pertaining to commerce, mercantile, occupied with commerce, engaged in trade. . .

*Jahn v. Burns*, 593 P.2d 828, 831 (Wyo. 1979).

29. Petitioner similarly misunderstands the import of UCC 1-207. *Supra*, ¶ 9. The pertinent part of the referenced section provides:

(a) A party who, with explicit reservation of rights, performs or promises performance or assents to performance in a manner demanded or offered by another party does not thereby prejudice the rights reserved. Such words as "without prejudice," "under protest" or the like are sufficient.

*Wyo. Stat. Ann. § 34.1-1-207(a)*. Paragraph 1 of the Official Comment on the section makes it plain that the performance in question is "performance along the lines contemplated by the contract despite a pending dispute." One party to a contract may therefore complete performance under the contract without losing a claim of right that the other party believes is unwarranted, saving resolution of their commercial dispute for another day. Nothing in the statute enables an individual to reserve or claim a right to be exempt from taxation.

30. Petitioner's reliance on UCC 1-308, *supra*, ¶ 9, is misplaced because no such section exists under Wyoming law. *See generally Uniform Commercial Code, Part 1, Short Title, Construction, Application and Subject Matter of the Act, Wyo. Stat. Ann. § 34.1-1-101 et seq.*

31. "UCC 3-419," *supra*, ¶ 8, is a provision of Article 3 of the Uniform Commercial Code, the article which generally governs negotiable instruments. *Wyo. Stat. Ann. § 34.1-3-102*. Broadly speaking, a negotiable instrument is a signed writing that orders or promises payment of money, such as a check. *Wyo. Stat. Ann. § 34.1-3-104*, Official Comments 1 and 2.

32. "UCC 3-419," *supra*, ¶ 8, governs rights related to instruments signed for accommodation. *Wyo. Stat. Ann. § 34.1-3-419*. As explained by Official Comment 1, "an accommodation party is a person who signs an instrument to benefit the accommodated party either by signing at the time value is obtained by the accommodated party or later, and who is not a direct beneficiary of the value obtained." The Official Comment gives an example:

. . . For example, if X cosigns a note of Corporation that is given for a loan to Corporation, X is an accommodation party if no part of the loan was paid to X or for X's direct benefit. This is true even though X may receive indirect benefit from the loan because X is employed by Corporation or is a stockholder of Corporation, or even if X is the sole stockholder so long as Corporation and X are recognized as separate entities.

*Wyo. Stat. Ann. § 34.1-3-419*, Official Comment 1. The Petitioner has not shown how the provisions of this section in any way give rise to a claim of exemption from property taxes.

33. Petitioner's Form UCC-1, *supra*, ¶¶ 7, 9, follows the first page of the statutory model for financing statements filed under Article 9 of the Uniform Commercial Code. *Wyo. Stat. Ann. § 34.1-9-521(a)*. Article 9 of the Uniform Commercial Code governs Secured Transactions. *Wyo. Stat. Ann. § 34.1-9-101 et seq.* The scope of the statute is specified by statute. If we ignore certain exceptions and clarifications not applicable in this case, and consider only the broadest level, the statute provides:

(a) Except as otherwise provided in subsections (c) and (d), this article applies to:

- (i) A transaction, regardless of its form, that creates a security interest in personal property or fixtures by contract;
- (ii) An agricultural lien;
- (iii) A sale of accounts, chattel paper, payment intangibles or promissory notes;
- (iv) A consignment;
- (v) A security interest arising under section 34.1-2-401, 34.1-2-505, 34.1-2-711(c) or 34.1-2A-508(c), as provided in section 34.1-9-110; and
- (vi) A security interest arising under section 34.1-4-210 or 34.1-5-118.

*Wyo. Stat. Ann. § 34.1-9-109 (a)*.

34. Petitioner failed to explain to either the County Board or the State Board how his Form UCC-1 can in any way affect ad valorem taxation of his vacant parcel of *real* property. The statutory source of Form UCC-1 generally does not pertain to real property, except indirectly in the form of agricultural liens, and more directly in the case of fixtures. Fixtures are "goods that have become so related to particular real property that an interest in them arises under real property law." *Wyo. Stat. Ann. § 34.1-9-102 (a)(xli)*. Petitioner provided no evidence to suggest that an interest in fixtures arose with respect to his vacant parcel of land.

35. As important, the face of Petitioner's Form UCC-1 strongly suggests that he entirely misunderstood the purpose and practical application of Article 9. For example, his description of collateral, *supra*, ¶ 7, bears no obvious relation to the statutory definition of collateral:

(xii) "Collateral" means the property subject to a security interest or agricultural lien. The term includes:

- (A) Proceeds to which a security interest attaches;
- (B) Accounts, chattel paper, payment intangibles and promissory notes that have been sold; and
- (C) Goods that are the subject of a consignment.

*Wyo. Stat. Ann. § 34.1-9-102 (a)(xii)*. In this definition, proceeds, accounts, chattel paper, payment intangibles, promissory notes, goods, and consignment are all terms further defined by statute. *Wyo. Stat. Ann. § 34.1-9-102 (a)(ii), (xi), (xx), (xliv), (lxi), (lxiv), (lxvii)*. We have scoured Petitioner's Form UCC-1 for any intelligible reference to collateral as defined by Wyoming law, and find none. *Supra*, ¶ 7.



36. Petitioner's last reference to the Uniform Commercial Code is to section 10-104. *Supra*, ¶ 7. Only the first subsection is presently in force in Wyoming:

§ 34.1-10-104. Laws not repealed.

(a) The article on documents of title (article 7) does not repeal or modify any laws prescribing the form or contents of documents of title or the services or facilities to be afforded by bailees, or otherwise regulating bailees' businesses in respects not specifically dealt with herein; but the fact that such laws are violated does not affect the status of a document of title which otherwise complies with the definition of a document of title (section 34.1-1-201).

*Wyo. Stat. Ann. § 34.1-10-104.* The official comment provides useful explanation:

This section subordinates the Article of the Act on Documents of Title (Article (7)) to the more specialized regulations of particular classes of bailees under other legislation and international treaties. Particularly, the provisions of that Article are superseded by applicable inconsistent provisions regarding the obligation of carriers and the limitation of their liability found in federal legislation dealing with the transportation by water (including the Harter Act, Act of February 13, 1893, 27 Stat. 445, and the Carriage of Goods by Sea Act, Act of April 16, 1936, 49 Stat. 1207); the Warsaw Convention on International Air Transportation, 49 Stat. 3000, and Section 20(11) of the Interstate Commerce Act, Act of February 20, 1887, 24 State. 386, as amended. The Documents of Title provision of this Act supplement such legislation largely in matters other than obligation of the bailee, e.g., form and effects of negotiation, procedure in the case of lost documents, effect of overissue, possibility of rapid transmission.

*Wyo. Stat. Ann. § 34.1-10-104*, Official Comment. Suffice it to say that this provision has no bearing on Petitioner's ad valorem taxes in the State of Wyoming.

37. Having carefully considered Petitioner's various citations to the Uniform Commercial Code, all that remains to consider is Petitioner's reference to "Public Policy HJR-192 and Public Law 73-10." *Supra*, ¶¶ 7, 8. These citations are defective. "Since 1957, public laws have been prefixed by the number of the Congress that enacts the law and each law is numbered in sequence. Hence, the cite P. L. 92-157 would be to the 157<sup>th</sup> law enacted by the 92<sup>nd</sup> Congress." *Preface, United States Code Service Tables, Statutes at Large*. The Congress which convened in 1957 was the 85<sup>th</sup> Congress, so a Public Law 73-10, if it existed, would antedate the use of the Public Law nomenclature. Petitioner's citation is generally a nonsense citation, although we can take notice that the 73<sup>rd</sup> Congress convened in 1933.

38. A case from another jurisdiction assists us in understanding what Petitioner means by Public Policy HJR-192 and Public Law 73-10. The subject of the case was borrowers who defaulted on a loan, and then challenged the loss of their home by foreclosure. *McElroy v. Chase Manhattan Mortgage Corporation*, — Cal Rptr. 3d —, 2005 WL 2885975 (Ct. of Appeal, 4<sup>th</sup> District 2005). The borrowers had tendered payment on the loan using a "Bonded Bill of Exchange Order." Similar to Petitioner's wording in this case, the authority cited in the McElroys' Bill of Exchange Order included "Public Resolution HJR-192, Public Law 73-10 and Guaranty Trust Co. of NY v. Henwood et al., 307 U. S. 247, (FN3). . .". Opinion filed November 5, 2005 in Superior Court No. 04CC03705, third paragraph of discussion,

available at [www.courtinfo.ca.gov/opinions/documents/G034588.PDF](http://www.courtinfo.ca.gov/opinions/documents/G034588.PDF). As the *McElroy* court persuasively explains, these citations pertain to the United States Government's departure from the gold standard in 1933. *McElroy*, 2005 WL 2885975, p. 3. The citations have nothing to do with exemption from ad valorem taxation in Wyoming.

39. The borrowers in *McElroy* brought an unsuccessful action against their lender and the purchaser in foreclosure for quiet title, declaratory relief, and fraudulent foreclosure. The court rejected their theories concerning the import of "Public Policy HJR-192 and Public Law 73-10," and upheld the foreclosure. *McElroy*, 2005 WL 2885975. The foreclosure in *McElroy* was not fraudulent in any sense, nor was the decision of the Natrona County Board.

40. The *McElroy* court characterized the evidence before it with words that apply with equal force to the collateral description contained in Petitioner's Form UCC-1 as presented to the County Board: "... [W]e unhesitatingly conclude the Bill is a worthless piece of paper, consisting of nothing more than a string of words that sound as though they belong in a legal document, but which, in reality, are incomprehensible, signifying nothing." *McElroy*, at 2005 WL 2885975. While we have not seen the "bill of exchange" Petitioner proposed to tender in payment of his taxes, *supra*, ¶ 10, *McElroy* and its sad result deserve Petitioner's close attention.

41. By way of recapitulation, we now turn to Petitioner's five stated issues. First, Petitioner was before the County Board as either the representative of the owner of record (see County Record, p. 13, suggesting that one Geneva R. Belving may be the owner), or the owner, of the real property in question. He is not a sovereign. There is no indication that anyone is possessed of title to the property that exempts its owner from the payment of ad valorem taxes, or that exempts the property owner from dispossession for failure to pay those taxes.

42. Second, the Wyoming Constitution applies, and the valuation in this case was in accord with the Wyoming Constitution and pertinent statutes.

43. Third, the Petitioner's property is subject to taxation without Petitioner's consent, and without the spurious proofs sought by Petitioner. Neither Natrona County nor the State of Wyoming is obliged to have a contract with Petitioner by which he assents to the assessment and collection of ad valorem taxes. We also doubt whether Petitioner's understanding of contracts in his sovereign capacity is sound in any respect.

44. Fourth, the County Board and this Board both have jurisdiction in this matter. The Assessor was likewise acting accordingly to law at all times.

45. Fifth, Wyoming law does not recognize allodial title in Petitioner's sense, i.e. title to private property that is exempt from tax levy. Since the title claimed by Petitioner does not exist, Petitioner and his property are subject to the constitutional and statutory ad valorem tax regime we have described above. *Supra*, ¶¶ 12-16.

46. In his Opening Brief, Petitioner made the procedural complaint that affidavits he presented "were material fact" and "not rebutted to date," with emphasis on establishing his allodial title. [*Opening Brief*, pp. 2-3]. "Material fact" is a term of art that is commonly used in connection with Rule 56 summary judgment. In that context, "A fact is material if it establishes or refutes an essential element of a claim or defense." *Hutchins v. Payless Auto Sales, Inc.*, 2004 WY 22, ¶11, 85 P.3d 1010, 1013 (Wyo. 2004).

47. As best we can understand it, Petitioner argues that the various documents he presented to the County Board were in affidavit form, and therefore were entitled to credence. As a preliminary matter, we note that the oath portion of the pertinent documents falls short of swearing to tell the truth, the whole truth, and nothing but the truth under penalty of perjury. Instead, Petitioner invoked the use of a Notary Public under the following terms:

The use of a notary on this document does not constitute any adhesion, nor does it alter my status in any manner. The purpose of notary is for verification and identification only, for the benefit of the Pagans and Heathens so they whom I pray may become knowledgeable in the truth and of the Law of our Holy Father in Heaven and repent, so they will no longer be alienated from their true God and not for entrance into any foreign jurisdiction.

[County record, p. 10]. We question whether the resulting document qualifies as an affidavit.

48. The document would not have the effect intended by Petitioner even if it were an affidavit. A trier of fact cannot properly consider portions of an affidavit which are "categorical assertions or conclusions." *County of Natrona v. Casper Air Service*, 536 P.2d 142, 147 (Wyo. 1975). Petitioner's claims about his personal sovereignty and allodial title are categorical assertions or conclusions, which he cannot prove simply by asserting them.

49. Finally, Petitioner complains that his tax notice was not "signed by any human being." [*Opening Brief*, p. 3]. The County Treasurer, rather than the Assessor, is responsible for distribution of tax notices and collection of taxes. *Wyo. Stat. Ann. § 39-13-107 (b)*. The statute provides for the form of tax notices as follows:

(C) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. The notice shall contain information, including contact information, or any property tax relief program authorized by state law. Failure to send the notice, or to demand payment of taxes, does not invalidate any taxes due.

*Wyo. Stat. Ann. § 39-13-107 (b)(i)(C)*. On its face, the statute does not require a signature. As important, the County Treasurer is not a party to this action, *Rules Wyoming State Board of Equalization, Chapter 3, § 4*, so this is not an appropriate forum in which to address that complaint.

50. Although the Board has attempted to treat every claim of the Petitioner as a claim brought in good faith, we remain mindful that we may not "excuse pro se litigants from the requirement that an appeal be supported by cogent argument." *Veile v. Bryant*, 2005 WY 150, ¶ 12, 123 P.3d 562, 565 (2005). We must conclude that Petitioner has presented no cogent argument to support any feature of his appeal.

51. Petitioner has failed to demonstrate any claim to an exemption under the Wyoming Constitution or Wyoming statutes. There is otherwise no defect in the decision of the County Board.

**ORDER**



**IT IS THEREFORE HEREBY ORDERED** that Findings of Fact, Conclusions of Law and Order of the Natrona County Board of Equalization is hereby **affirmed**.

Pursuant to Wyo. Stat. Ann. §16-3-114 and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days of the date of this decision.

Dated this \_\_\_\_ day of January, 2006.

**STATE BOARD OF EQUALIZATION**

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Alan B. Minier, Chairman

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Thomas R. Satterfield, Vice-Chairman

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Thomas D. Roberts, Board Member

**ATTEST:**

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Wendy J. Soto, Executive Secretary