

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Property tax appeals-revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to property; specifying that statements of
2 consideration for transfers of property are public records;
3 revising the property tax review and appeal process as
4 specified; specifying applicability; and providing for an
5 effective date.

6

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

8

9 **Section 1.** W.S. 34-1-142(e), 34-1-143, 34-1-144
10 39-13-109(a)(i)(intro) and (b)(i) are amended to read:

11

12 **34-1-142. Instrument transferring title to real**
13 **property; procedure; exceptions; confidentiality.**

1

2 (e) The statement is ~~not~~ a public record and shall be
3 ~~held confidential by the county clerk, county assessor,~~
4 ~~county board of equalization, the state board of~~
5 ~~equalization and the department of revenue. A statement may~~
6 ~~be disclosed pursuant to W.S. 39-13-109(a)(i) to any person~~
7 ~~wishing to review or contest his property tax assessment or~~
8 ~~valuation. The statement shall not be subject to discovery~~
9 ~~in any other county or state proceeding~~ available for
10 inspection as provided by the Wyoming Public Records Act.

11

12 **34-1-143. Information to be furnished to department**
13 **of revenue and the state board of equalization.**

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15 The county clerk shall place the recording data on the
16 statement of consideration paid and deliver the statement
17 to the county assessor. The county assessor shall furnish
18 information from the statements of consideration to the
19 state board of equalization and department of revenue as
20 the board or department shall require, and ~~when disclosed~~
21 ~~under W.S. 34-1-142(g) and 39-13-109(b)(i), any person or~~
22 ~~his agent wishing to review or contest his property tax~~
23 ~~assessment or valuation and the county board of~~

~~equalization shall make statements available for inspection as provided by the Wyoming Public Records Act. The county assessor may furnish information from the statements of consideration to a county assessor in another county in this state to be used as provided by law.~~

34-1-144. Penalty for falsifying statement.

It is a misdemeanor for a person to willfully falsify ~~or publicly disclose, except as specifically authorized by law,~~ any information on the statement of consideration required by W.S. 34-1-142 and 34-1-143. Upon conviction the offender is subject to a fine of not more than seven hundred fifty dollars (\$750.00), imprisonment for not more than six (6) months, or both.

39-13-109. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) Any person or his agent who wishes to review his property tax assessment or who contests his property

1 tax assessment or valuation in a timely manner pursuant to
2 paragraph (b)(i) of this section is entitled to a review of
3 the property tax assessment with the assessor. ~~statements~~
4 ~~of consideration for properties of like use and geographic~~
5 ~~area available to the county assessor in determining the~~
6 ~~value of the property at issue as provided under paragraph~~
7 ~~(b)(i) of this section.~~ During a review, or upon request,
8 the county assessor shall disclose information sufficient
9 to permit identification of the real estate parcels used by
10 the county assessor in determining the value of the
11 property at issue and provide the person or his agent
12 ~~papers~~ copies of all relevant information, ~~including which~~
13 shall include but not be limited to statements of
14 consideration, any database or spreadsheet analysis and any
15 other evidence or document the assessor relied upon in
16 determining the property value, ~~and~~ including statements of
17 consideration for properties of like use and geographic
18 area which were available to the assessor. ~~and are~~
19 ~~requested by the person or his agent.~~ In addition to any
20 other information requested under this paragraph, the
21 county assessor shall, upon request, provide the person or
22 his agent a statement indicating why a certain property was
23 not used in determining the value of the property at issue.

1 The county assessor and the contestant shall disclose those
2 statements of consideration to the county board of
3 equalization in conjunction with any hearing before the
4 board with respect to the value or assessment of that
5 property. The taxpayer or his agent may request information
6 under this paragraph at any time between the beginning of
7 the review period and not later than thirty (30) days
8 before any scheduled county board of equalization hearing
9 related to an appeal under subsection (b) of this section.
10 The information shall be provided not later than three (3)
11 business days after the request is received by the county
12 assessor. As used in this paragraph:

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14 (b) Appeals. The following shall apply:

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16 (i) Any person wishing to contest an assessment
17 of his property shall file not later than ~~thirty (30)~~
18 forty-five (45) days after the postmark or electronic
19 transmission date of the assessment schedule properly sent
20 pursuant to W.S. 39-13-103(b)(vii), a statement with the
21 county assessor specifying the reasons why the assessment
22 is incorrect. For purposes of this paragraph, if a
23 statement of reasons is mailed or sent by electronic

1 transmission by the person assessed, it shall be deemed
2 timely filed if it is postmarked or transmitted not later
3 than ~~thirty (30)~~ forty-five (45) days after the mailing or
4 the electronic transmission of the notification of the
5 assessment schedule. The county assessor shall provide a
6 copy to the county clerk as clerk of the county board of
7 equalization. The county assessor and the person contesting
8 the assessment, or his agent, shall disclose witnesses and
9 exchange information, evidence and documents relevant to
10 the appeal, ~~including~~ which shall include but not be
11 limited to sales information from relevant statements of
12 consideration, ~~if requested, no~~ the land economic area or
13 strata applicable to the property, the land attributes
14 applicable to the property and any other evidence or
15 document that may be relied on for purposes of the appeal,
16 not later than thirty (30) days prior to the scheduled
17 county board of equalization hearing. The assessor shall
18 specifically identify the sales information used to
19 determine market value of the property under appeal. A
20 county board of equalization may receive evidence relative
21 to any assessment and may require the person assessed or
22 his agent or attorney to appear before it, be examined and
23 produce any documents relating to the assessment. The

1 appeal may be dismissed if any person willfully neglects or
2 refuses to attend a meeting of a county board of
3 equalization and be examined or answer any material
4 question upon the board's request. Failure to disclose
5 witnesses or to provide or exchange information, evidence
6 or documents as provided in this section may result in
7 exclusion of the undisclosed testimony, evidence or
8 documents at the hearing at the discretion of the county
9 board of equalization or hearing officer. If the county
10 assessor has unreasonably failed to provide information
11 required by this section the county board may grant the
12 appeal and remand the case back to the county assessor for
13 an adjustment to the assessment. The state board of
14 equalization shall adopt rules to be followed by any county
15 board of equalization when conducting appeals under this
16 subsection. All hearings shall be conducted in accordance
17 with the rules adopted by the state board of equalization.
18 Each hearing shall be recorded electronically or by a court
19 reporter or a qualified stenographer or transcriptionist.
20 The taxpayer may present any evidence that is relevant,
21 material ~~or~~ and not repetitious, including expert opinion
22 testimony, ~~to rebut the presumption in favor of a valuation~~
23 ~~asserted by the county assessor~~ and appraisals of the

1 property. The county attorney or his designee may represent
2 the county board or the assessor, but not both. The
3 assessor may be represented by an attorney and the board
4 may hire a hearing officer. All deliberations of the board
5 shall be in public. The county board of equalization may,
6 based upon a preponderance of the evidence, affirm the
7 assessor's valuation, remand the case back to the assessor
8 with specific instructions or find in favor of the taxpayer
9 and remand the case back to the assessor for an adjustment
10 to the assessment. The board shall make specific written
11 findings and conclusions as to the evidence presented not
12 later than October 1 of each year;

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14 **Section 2.** The provisions of section 1 of this act
15 that make statements of consideration a public record shall
16 apply to all statements of consideration filed on or after
17 July 1, 2026.

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19 **Section 3.** This act is effective July 1, 2026.

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21 (END)