ORIGINAL HOUSE BILL NO. 0279

ENROLLED ACT NO. 76, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING 2009 GENERAL SESSION

AN ACT relating to property; providing for review of specified statements of consideration for real property available to the county assessor when reviewing or contesting property tax assessments; and providing for an effective date.

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

Section 1. W.S. 34-1-142(g)(intro) is amended to read:

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

Any person or his agent who wishes to review his property tax assessment or who contests his property tax assessment or valuation in a timely manner as provided by law pursuant to W.S. 39-13-109(b)(i) is entitled to review statements of consideration and all other information used by for properties of like use and geographic area available to the county assessor in determining the value of the property at issue as provided under W.S. 39-13-109(b)(i). During a review, the county assessor shall disclose information sufficient to permit identification of the real estate parcels used by the county assessor in determining the value of the property at issue and provide the person agent papers of all information, including statements of consideration, the assessor relied upon in determining the property value and including statements of consideration for properties of like use and geographic area which were available to the assessor and are requested by the person or his agent. The county assessor and the contestant shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or

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assessment of that property. As used in W.S. 34-1-142 through 34-1-144:

Section 2. This act is effective July 1, 2009.

(END)

| Speaker of the House | President of the Senate |
|----------------------------------|--------------------------|
| | |
| Governor | |
| TIME APPROVED: DATE APPROVED: | |
| I hereby certify that this act | originated in the House. |
| Chief Clerk | |