STATE OF WYOMING

HOUSE BILL NO. HB0185

Property taxes-appeals.

Sponsored by: Representative(s) Throne, Anderson, R., Hammons, Madden and Zwonitzer, Dv. and Senator(s) Martin and Schiffer

A BILL

for

- 1 AN ACT relating to property taxation; providing that there
- 2 is no presumption of correctness upon appeal of an
- 3 assessment to a county board of equalization or the state
- 4 board of equalization as specified; and providing for an
- 5 effective date.

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

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- 9 **Section 1.** W.S. 39-11-109(b) by creating a new
- 10 paragraph (iv) and 39-13-109(b) by creating a new paragraph
- 11 (vi) are amended to read:

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13 **39-11-109.** Taxpayer remedies.

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15 (b) Appeals. The following shall apply:

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2 (iv) In any appeal to the board authorized by 3 this section, the taxpayer may present any credible 4 evidence, including expert opinion testimony, to rebut the 5 presumption in favor of a valuation asserted by the 6 department. 7 8 39-13-109. Taxpayer remedies. 9 10 Appeals. The following shall apply: (b) 11 12 (vi) In any appeal to a county board of 13 equalization authorized by this section, the taxpayer may 14 present any credible evidence, including expert opinion testimony, to rebut the presumption in favor of a valuation 15 16 asserted by the county assessor. 17 18 Section 2. This act is effective immediately upon completion of all acts necessary for a bill to become law 19 20 as provided by Article 4, Section 8 of the 21 Constitution.

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23 (END)

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