

## HOUSE BILL NO. HB0221

Property tax-appeals 2.

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; specifying that  
2 evidence may be presented to rebut the presumption of  
3 correctness upon appeal of an assessment to a county board  
4 of equalization or the state board of equalization as  
5 specified; and providing for an 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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1           (iv) In any appeal to the board authorized by  
2 this section, the taxpayer may present any credible  
3 evidence, including expert opinion testimony, to rebut the  
4 presumption in favor of a valuation asserted by the  
5 department.

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7           **39-13-109. Taxpayer remedies.**

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9           (b) Appeals. The following shall apply:

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11           (vi) In any appeal to a county board of  
12 equalization authorized by this section, the taxpayer may  
13 present any credible evidence, including expert opinion  
14 testimony, to rebut the presumption in favor of a valuation  
15 asserted by the county assessor.

16  
17           **Section 2.** This act is effective immediately upon  
18 completion of all acts necessary for a bill to become law  
19 as provided by Article 4, Section 8 of the Wyoming  
20 Constitution.

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22           (END)