

SENATE FILE NO. SF0144

Property tax assessment rules.

Sponsored by: Senator(s) Dockstader and Nicholas

A BILL

for

1 AN ACT relating to taxation and revenue; providing for
2 rules and regulations for the assessment of property for
3 taxation purposes; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-11-102(c)(xxiii), (xxiv) and by
8 creating a new paragraph (xxv) is amended to read:

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10 **39-11-102. Administration; confidentiality;**
11 **department of revenue.**

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13 (c) In addition to the other powers and duties
14 imposed by law, the department shall:

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16 (xxiii) Review boundaries for proposed special
17 districts pursuant to W.S. 22-29-109(a); ~~and~~

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(xxiv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act, necessary to map and keep record of the geographical boundaries for all special districts and governmental entities with the authority to levy or require the levy of property taxes. Notwithstanding any other provision of law, no special district or governmental entity with authority to levy or require the levy of property taxes shall levy any property taxes unless in compliance with the rules and regulations promulgated pursuant to this subsection; ~~and~~ and

(xxv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act to be followed by all county assessors to ensure the statistical quality and fairness of assessed values of residential properties, improved and unimproved, computed using sales comparison methods, and which require county assessors to provide statistical parameter data annually to the state board of equalization to demonstrate compliance with the rules. The rules shall specifically address any adjustments made by a county assessor in input data to, or assessed values obtained from, the county's computer assisted mass

appraisal system, the method of establishing strata for
sales ratio studies, the adequacy of the number of arms-
length sales to be used in any sales comparison analyses,
and the use of appropriate statistical tests to protect
against the statistical likelihood that any property in any
stratum is over assessed. The rules shall set forth
requirements for the format and quality of written
procedures explaining the county's residential assessment
methodology, to be published by the assessor for the
benefit of taxpayers.

Section 2. In preparing the rules required by section
1 of this act, the department of revenue shall consider the
published rules and procedures in other states employing a
computer assisted mass appraisal system. The rules shall
comply with generally accepted statistical methods and the
International Association of Appraisal Officers standards.

Section 3. This act is effective July 1, 2009.

(END)