

SENATE FILE NO. SF0016

Property tax-review of assessment.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing
2 procedures for review of a property tax assessment as
3 specified; providing definitions; amending related
4 provisions; and providing for an effective date.

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

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8 **Section 1.** W.S. 34-1-142(g)(i) and by creating a new
9 paragraph (iii) and 39-13-109(b)(i) are amended to read:

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11 **34-1-142. Instrument transferring title to real**
12 **property; procedure; exceptions; confidentiality.**

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14 (g) Any person or his agent who wishes to review his
15 property tax assessment or who contests his property tax
16 assessment or valuation in a timely manner pursuant to W.S.
17 39-13-109(b)(i) is entitled to review statements of

1 consideration for properties of like use and geographic
2 area available to the county assessor in determining the
3 value of the property at issue as provided under W.S.
4 39-13-109(b)(i). During a review, the county assessor
5 shall disclose information sufficient to permit
6 identification of the real estate parcels used by the
7 county assessor in determining the value of the property at
8 issue and provide the person or his agent papers of all
9 information, including statements of consideration, the
10 assessor relied upon in determining the property value and
11 including statements of consideration for properties of
12 like use and geographic area which were available to the
13 assessor and are requested by the person or his agent. The
14 county assessor and the contestant shall disclose those
15 statements of consideration to the county board of
16 equalization in conjunction with any hearing before the
17 board with respect to the value or assessment of that
18 property. As used in W.S. 34-1-142 through 34-1-144:

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20 (i) A "review" is considered the initial
21 meetings between the taxpayer and the county assessor's
22 office pursuant to W.S. 39-13-109(b)(i);

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1 (iii) "Geographic area" may include any area
2 requested by the property owner or his agent within the
3 boundaries of the county in which the subject property is
4 located.

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6 **39-13-109. Taxpayer remedies.**

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8 (b) Appeals. The following shall apply:

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10 (i) The county assessor shall notify any person
11 whose property assessment has been increased by the county
12 board of equalization of the increase. Any person wishing
13 to review an assessment of his property shall contact the
14 county assessor not later than thirty (30) days after the
15 date of the assessment schedule. Any person wishing to
16 contest an assessment of his property shall file not later
17 than thirty (30) days after the date ~~or postmark date~~ of
18 the assessment schedule properly sent pursuant to W.S.
19 39-13-103(b)(vii), ~~whichever is later,~~ a statement with the
20 county assessor specifying the reasons why the assessment
21 is incorrect. The county assessor shall provide a copy to
22 the county clerk as clerk of the county board of
23 equalization. The county assessor and the person
24 contesting the assessment, or his agent, shall disclose

1 witnesses and exchange information, evidence and documents
2 relevant to the appeal, including sales information from
3 relevant statements of consideration if requested, no later
4 than fifteen (15) days prior to the scheduled county board
5 of equalization hearing. The assessor shall specifically
6 identify the sales information used to determine market
7 value of the property under appeal. A county board of
8 equalization may receive evidence relative to any
9 assessment and may require the person assessed or his agent
10 or attorney to appear before it, be examined and produce
11 any documents relating to the assessment. No adjustment in
12 an assessment shall be granted to or on behalf of any
13 person who willfully neglects or refuses to attend a
14 meeting of a county board of equalization and be examined
15 or answer any material question upon the board's request.
16 Minutes of the examination shall be taken and filed with
17 the county clerk;

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

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(END)