

HOUSE BILL NO. HB0254

Property taxation-appeals.

Sponsored by: Representative(s) Throne and Madden

A BILL

for

1 AN ACT relating to property taxation; requiring a specific
2 finding as to evidence presented in a taxpayer appeal; and
3 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. 39-11-109(b)(iv) and 39-13-109(b)(vi)
8 are amended to read:

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10 **39-11-109. Taxpayer remedies.**

11

12 (b) Appeals. The following shall apply:

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14 (iv) In any appeal to the board authorized by
15 this section, the taxpayer may present any credible
16 evidence, including expert opinion testimony, to rebut the
17 presumption in favor of a valuation asserted by the

1 department. The board shall make a specific finding as to
2 the evidence presented.

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4 **39-13-109. Taxpayer remedies.**

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6 (b) Appeals. The following shall apply:

7
8 (vi) In any appeal to a county board of
9 equalization authorized by this section, the taxpayer may
10 present any credible evidence, including expert opinion
11 testimony, to rebut the presumption in favor of a valuation
12 asserted by the county assessor. The board shall make a
13 specific finding as to the evidence presented.

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15 **Section 2.** This act is effective July 1, 2011.

16
17 (END)