

SENATE FILE NO. SF0010

County boards of equalization.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to county boards of equalization; revising
2 obsolete language; repealing obsolete provisions;
3 conforming related provisions; correcting statutory
4 references; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 18-3-102(c), 39-13-102(c)(iii), (e)
9 and (f), 39-13-103(b)(v) and 39-13-107(a)(i) are amended to
10 read:

11

12 **18-3-102. County officers required to execute bonds;**
13 **amount; sureties; penalty.**

14

15 (c) Deputy county assessors appointed as provided by
16 W.S. ~~39-13-102(a)~~ 18-3-107(e) shall execute a bond with the

1 county in the penal sum of two thousand dollars (\$2,000.00)
2 conditioned that they will faithfully and impartially
3 observe the laws relating to the listing, assessing and
4 valuing of all property.

5
6 **39-13-102. Administration; confidentiality.**

7
8 (c) The board of county commissioners of each county
9 constitutes the county board of equalization. The county
10 board shall meet at the office of the county commissioners
11 at such times as necessary to perform its statutory duties,
12 but no earlier than the fourth Tuesday in April to consider
13 current year assessments. The county clerk shall act as
14 clerk of the county board. The county assessor or his
15 designee shall attend all meetings to explain or defend the
16 assessments. The county board of equalization shall:

17
18 (iii) ~~Correct~~Approve any corrected assessment
19 or any valuation change contained in ~~and complete~~ the
20 assessment roll;

21
22 (e) ~~Immediately after the assessment roll is~~
23 ~~corrected by the county board of equalization and~~ Not later

1 than June 1, the county assessor shall make an abstract of
2 the assessment roll containing the quantity and value of
3 each class of property assessed for taxation and transmit
4 the abstract to the board and provide a copy to the county
5 board of equalization. The board shall immediately forward
6 copies of the abstracts to the department and ask for any
7 recommendations with respect to equalization of values.

8
9 (f) Any person whose property assessment has been
10 increased by ~~the county board of equalization~~ an
11 equalization order shall be notified of the increase by the
12 county assessor. Any person wishing to review an assessment
13 of his property shall contact the county assessor not later
14 than thirty (30) days after the date of the assessment
15 schedule.

16
17 **39-13-103. Imposition.**

18
19 (b) Basis of tax. The following shall apply:

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21 (v) Except as provided in chapter 14 of this
22 title, annually, commencing on January 1, the county
23 assessor or deputy assessors as provided by W.S.

1 ~~39-13-102(a)~~ 18-3-107(e) shall obtain from each property
2 owner or person having control of taxable property in the
3 assessment district for which they were appointed, a full,
4 complete and detailed statement of the amount of the
5 taxable property owned by or subject to the control of the
6 property owner. If a property owner fails to provide a
7 listing of personal property owned by him or under his
8 control by March 1, unless an extension is granted from the
9 assessor in writing, the assessor shall issue an assessment
10 of personal property from the best information available.
11 The county assessor shall extend the date for listing
12 personal property from March 1 to April 1 upon written
13 request of the property owner provided the written request
14 is made not later than February 15. The county assessor or
15 his deputies or any representative of the department may
16 examine any property. The county assessor or his deputies
17 shall enter the fair market value of the property for
18 taxation on the assessment roll. The owner, or his agent,
19 shall make and subscribe the following oath:

20

21 "I,, the owner of (or agent, etc., as the case
22 may be) do solemnly swear (or affirm) that the above and
23 foregoing listed property is a full, true, correct and

1 complete list of all property owned by me or under my
2 control as agent or otherwise, and that I have not failed
3 or neglected to list for taxation for the year, all
4 property of which I am the owner or of which I have control
5 as agent, guardian, administrator or otherwise, in the
6 county of, State of Wyoming, and that I have not
7 connived at any violation or evasion of the requirements of
8 law in relation to the assessment of property for
9 taxation.";

10

11 **39-13-107. Compliance; collection procedures.**

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13 (a) Returns and reports. The following shall apply:

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15 (i) Except as provided by chapter 14 of this
16 title or paragraph (ii) of this subsection, annually,
17 commencing on January 1, the county assessor or deputy
18 assessors as provided by W.S. ~~39-13-102(a)~~ 18-3-107(e)
19 shall obtain from each property owner or person having
20 control of taxable property in the assessment district for
21 which they were appointed, a full, complete and detailed
22 statement of the amount of the taxable property owned by or
23 subject to the control of the property owner. If a property

1 owner fails to provide a listing of personal property owned
2 by him or under his control by March 1, unless an extension
3 is granted from the assessor in writing, the assessor shall
4 issue an assessment of personal property from the best
5 information available. The county assessor shall extend the
6 date for listing personal property from March 1 to April 1
7 upon written request of the property owner provided the
8 written request is made not later than February 15. The
9 county assessor or his deputies or any representative of
10 the department may examine any property. The county
11 assessor or his deputies shall enter the fair market value
12 of the property for taxation on the assessment roll. The
13 owner, or his agent, shall make and subscribe the following
14 oath:

15

16 "I,, the owner of (or agent, etc., as the case
17 may be) do solemnly swear (or affirm) that the above and
18 foregoing listed property is a full, true, correct and
19 complete list of all property owned by me or under my
20 control as agent or otherwise, and that I have not failed
21 or neglected to list for taxation for the year, all
22 property of which I am the owner or of which I have control
23 as agent, guardian, administrator or otherwise, in the

1 county of, State of Wyoming, and that I have not
2 connived at any violation or evasion of the requirements of
3 law in relation to the assessment of property for
4 taxation.";

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6 **Section 2.** W.S. 39-13-102(a), (b), (c)(i) and (ii) is
7 repealed.

8

9 **Section 3.** This act is effective July 1, 2017.

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(END)