

ENROLLED ACT NO. 62, SENATE

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

AN ACT relating to tax administration; providing for certification of specified cases directly to the state board of equalization; providing standing for a county assessor to appeal a decision of the state board of equalization as specified; and providing for an effective date.

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

Section 1. W.S. 39-11-102.1(c)(intro) and 39-13-102(c)(iv) are amended to read:

39-11-102.1. Administration; state board of equalization.

(c) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. Upon request of a county board of equalization providing compelling reasons to do so, the state board of equalization may accept a case certified directly to the state board of equalization pursuant to rules adopted by the state board of equalization. The state board of equalization shall accept a case certified directly to the state board of equalization that involves property that may subject a county to tax liability as provided in W.S. 39-13-102(c)(iv). The board shall also review final decisions of the department of transportation concerning the assessment or application of taxes authorized under this title upon application of any interested person

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adversely affected. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board. In addition, the board shall:

39-13-102. Administration; confidentiality.

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

(iv) Hear and determine the complaint of any person relative to any property assessment or value as returned by the county assessor subject to W.S. 39-13-109(b)(i). The county board of equalization may request that a case be certified directly to the state board of equalization as provided in W.S. 39-11-102.1(c). If the case involves property that may subject the county to tax liability, the county board of equalization shall certify the case directly to the state board of equalization and the board of county commissioners shall have standing to appeal any decision made by the state board of equalization regarding the property;

ORIGINAL SENATE
FILE NO. SF0040

ENGROSSED

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Section 2. This act is effective July 1, 2020.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk