

SENATE FILE NO. SF0040

Certification of cases to state board of equalization.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

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

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

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13 **39-11-102.1. Administration; state board of**  
14 **equalization.**

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1           (c) The state board of equalization shall perform the  
2 duties specified in article 15, section 10 of the Wyoming  
3 constitution and shall hear appeals from county boards of  
4 equalization and review final decisions of the department  
5 upon application of any interested person adversely  
6 affected, including boards of county commissioners for the  
7 purposes of this subsection, under the contested case  
8 procedures of the Wyoming Administrative Procedure Act.  
9 Upon request of a county board of equalization providing  
10 compelling reasons to do so, the state board of  
11 equalization may accept a case certified directly to the  
12 state board of equalization pursuant to rules adopted by  
13 the state board of equalization. The state board of  
14 equalization shall accept a case certified directly to the  
15 state board of equalization that involves property that may  
16 subject a county to tax liability as provided in W.S.  
17 39-13-102(c)(iv). The board shall also review final  
18 decisions of the department of transportation concerning  
19 the assessment or application of taxes authorized under  
20 this title upon application of any interested person  
21 adversely affected. Any interested person adversely  
22 affected by the adoption, amendment or repeal of a rule  
23 pursuant to W.S. 16-3-103(a) shall be afforded an

1 opportunity for a hearing before the board. In addition,  
2 the board shall:

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4 **39-13-102. Administration; confidentiality.**

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

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16 (iv) Hear and determine the complaint of any  
17 person relative to any property assessment or value as  
18 returned by the county assessor subject to W.S.  
19 39-13-109(b)(i). The county board of equalization may  
20 request that a case be certified directly to the state  
21 board of equalization as provided in W.S. 39-11-102.1(c).

22 If the case involves property that may subject the county  
23 to tax liability, the county board of equalization shall

1 certify the case directly to the state board of  
2 equalization and the county assessor and board of county  
3 commissioners shall each have standing to appeal any  
4 decision made by the state board of equalization regarding  
5 the property;

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

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(END)