

HOUSE BILL NO. HB0065

County tax protest-filing date.

Sponsored by: Representative(s) Bear, Burkhart, Duncan,
Eyre, Greear, Heiner, Henderson, Knapp,
Newsome and Western and Senator(s) Cooper,
Driskill and Rothfuss

A BILL

for

1 AN ACT relating to ad valorem taxation; specifying that an
2 appeal is timely filed if postmarked or transmitted before
3 the filing deadline; and 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. 39-13-102(n) and 39-13-109(b)(i) are
8 amended to read:

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10 **39-13-102. Administration; confidentiality.**

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12 (n) Following determination of the fair market value
13 of property the department shall notify the taxpayer by
14 mail or, if offered by the department and upon request of

1 the taxpayer, by electronic transmission of the assessed
2 value. The person assessed may file written objections to
3 the assessment with the board within thirty (30) days of
4 the date of postmark or the date of electronic
5 transmission, whichever is earlier, and appear before the
6 board at a time specified by the board. For purposes of
7 this subsection, if a written objection is mailed or sent
8 by electronic transmission by the person assessed, it shall
9 be deemed timely filed if it is postmarked or transmitted
10 not later than thirty (30) days after the mailing or
11 electronic transmission of the notification of the assessed
12 value. The person assessed shall also file a copy of the
13 written objections with the county treasurer of the county
14 in which the property is located, who shall notify the
15 county assessor and the board of county commissioners, with
16 an estimate of the tax amount under appeal based upon the
17 previous year's tax levy.

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19 **39-13-109. Taxpayer remedies.**

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21 (b) Appeals. The following shall apply:

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1 (i) Any person wishing to contest an assessment
2 of his property shall file not later than thirty (30) days
3 after the date of the assessment schedule properly sent
4 pursuant to W.S. 39-13-103(b)(vii), a statement with the
5 county assessor specifying the reasons why the assessment
6 is incorrect. For purposes of this paragraph, if a
7 statement of reasons is mailed or sent by electronic
8 transmission by the person assessed, it shall be deemed
9 timely filed if it is postmarked or transmitted not later
10 than thirty (30) days after the mailing or the electronic
11 transmission of the notification of the assessment
12 schedule. The county assessor shall provide a copy to the
13 county clerk as clerk of the county board of equalization.
14 The county assessor and the person contesting the
15 assessment, or his agent, shall disclose witnesses and
16 exchange information, evidence and documents relevant to
17 the appeal, including sales information from relevant
18 statements of consideration if requested, no later than
19 thirty (30) days prior to the scheduled county board of
20 equalization hearing. The assessor shall specifically
21 identify the sales information used to determine market
22 value of the property under appeal. A county board of
23 equalization may receive evidence relative to any

1 assessment and may require the person assessed or his agent
2 or attorney to appear before it, be examined and produce
3 any documents relating to the assessment. The appeal may be
4 dismissed if any person willfully neglects or refuses to
5 attend a meeting of a county board of equalization and be
6 examined or answer any material question upon the board's
7 request. The state board of equalization shall adopt rules
8 to be followed by any county board of equalization when
9 conducting appeals under this subsection. All hearings
10 shall be conducted in accordance with the rules adopted by
11 the state board of equalization. Each hearing shall be
12 recorded electronically or by a court reporter or a
13 qualified stenographer or transcriptionist. The taxpayer
14 may present any evidence that is relevant, material or not
15 repetitious, including expert opinion testimony, to rebut
16 the presumption in favor of a valuation asserted by the
17 county assessor. The county attorney or his designee may
18 represent the county board or the assessor, but not both.
19 The assessor may be represented by an attorney and the
20 board may hire a hearing officer. All deliberations of the
21 board shall be in public. The county board of equalization
22 may affirm the assessor's valuation or find in favor of the
23 taxpayer and remand the case back to the assessor. The

1 board shall make specific written findings and conclusions
2 as to the evidence presented not later than October 1 of
3 each year;

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5 **Section 2.** This act is effective July 1, 2022.

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(END)

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