

ORIGINAL HOUSE  
BILL NO. HB0065

ENROLLED ACT NO. 13, HOUSE OF REPRESENTATIVES

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2022 BUDGET SESSION

AN ACT relating to ad valorem taxation; specifying that an appeal is timely filed if postmarked or transmitted before the filing deadline; and providing for an effective date.

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

**Section 1.** W.S. 39-13-102(n) and 39-13-109(b)(i) are amended to read:

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

(n) Following determination of the fair market value of property the department shall notify the taxpayer by mail or, if offered by the department and upon request of the taxpayer, by electronic transmission of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark or the date of electronic transmission, whichever is earlier, and appear before the board at a time specified by the board. For purposes of this subsection, if a written objection is mailed or sent by electronic transmission by the person assessed, it shall be deemed timely filed if it is postmarked or transmitted not later than thirty (30) days after the mailing or electronic transmission of the notification of the assessed value. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy.

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

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(b) Appeals. The following shall apply:

(i) Any person wishing to contest an assessment of his property shall file not later than thirty (30) days after the date of the assessment schedule properly sent pursuant to W.S. 39-13-103(b)(vii), a statement with the county assessor specifying the reasons why the assessment is incorrect. For purposes of this paragraph, if a statement of reasons is mailed or sent by electronic transmission by the person assessed, it shall be deemed timely filed if it is postmarked or transmitted not later than thirty (30) days after the mailing or the electronic transmission of the notification of the assessment schedule. The county assessor shall provide a copy to the county clerk as clerk of the county board of equalization. The county assessor and the person contesting the assessment, or his agent, shall disclose witnesses and exchange information, evidence and documents relevant to the appeal, including sales information from relevant statements of consideration if requested, no later than thirty (30) days prior to the scheduled county board of equalization hearing. The assessor shall specifically identify the sales information used to determine market value of the property under appeal. A county board of equalization may receive evidence relative to any assessment and may require the person assessed or his agent or attorney to appear before it, be examined and produce any documents relating to the assessment. The appeal may be dismissed if any person willfully neglects or refuses to attend a meeting of a county board of equalization and be examined or answer any material question upon the board's request. The state board of equalization shall adopt rules to be followed by any county board of equalization when conducting appeals under this subsection. All hearings shall be conducted in accordance with the rules adopted by

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the state board of equalization. Each hearing shall be recorded electronically or by a court reporter or a qualified stenographer or transcriptionist. The taxpayer may present any evidence that is relevant, material or not repetitious, including expert opinion testimony, to rebut the presumption in favor of a valuation asserted by the county assessor. The county attorney or his designee may represent the county board or the assessor, but not both. The assessor may be represented by an attorney and the board may hire a hearing officer. All deliberations of the board shall be in public. The county board of equalization may affirm the assessor's valuation or find in favor of the taxpayer and remand the case back to the assessor. The board shall make specific written findings and conclusions as to the evidence presented not later than October 1 of each year;

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

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk