

HOUSE BILL NO. HB0065

County tax protest-filing date.

Sponsored by: Representative(s) Bear, Burkhardt, 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 a
2 mailed appeal is timely filed if postmarked before the
3 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 by the
8 person assessed, it shall be deemed timely filed if it is
9 postmarked not later than thirty (30) days after the
10 mailing or electronic transmission of the notification of
11 the assessed value. The person assessed shall also file a
12 copy of the written objections with the county treasurer of
13 the county in which the property is located, who shall
14 notify the county assessor and the board of county
15 commissioners, with an estimate of the tax amount under
16 appeal based upon the previous year's tax levy.

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18 **39-13-109. Taxpayer remedies.**

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20 (b) Appeals. The following shall apply:

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22 (i) Any person wishing to contest an assessment
23 of his property shall file not later than thirty (30) days

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

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

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

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(END)

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