

CHAPTER I

RULES AND REGULATION FOR THE COUNTY BOARD OF EQUALIZATION

Section 1. Authority. These rules of practice and procedure are promulgated by authority of W.S. 39-13-102, 39-13-109 and W.S. 16-3-101 et seq. “The Wyoming Administrative Procedure Act”.

Section 2. Purpose of Rules. These rules are intended to provide a uniform and understandable process for contesting the administrative decisions of the County Assessor before the County Board of Equalization, and to provide for the fair and just disposition of such contested cases.

Section 3. Application of Rules. These rules apply to all contested cases brought before the County Board of Equalization concerning those matters administered by the County Assessor under Title 18 and Title 39 of the Wyoming Statutes. Specifically, these rules shall apply to contests authorized in Title 39 of the Wyoming Statutes and brought before the Board from any final administrative decision of the Assessor, including those decisions involving assessments and the exempt portion of property used in pollution control or fire control.

Section 4. Definitions and Duties. For the purposes of contests brought before the County Board of Equalization under these rules, the following definitions and duties shall apply:

- a. **CONTESTED CASE:** means a proceeding including but not restricted to ratemaking, price fixing and licensing, or contesting an assessment in which legal rights duties or privileges of a party are required by law to be determined by an agency after an opportunity for hearing.

- b. BOARD: The County Board of Equalization as set forth in Title 18 and 39, which is made up of the Board of County Commissioners.
- c. HEARING OFFICER: Presiding officer in the contested case as set forth in W. S. 16-3-112 and these rules.
- d. ASSESSOR: Crook County Assessor or her designee.
- e. PARTY: Each person or agency named or admitted as a party or properly seeking and entitled as of right to be admitted as a party in a contested case.
- f. PETITIONER: Any person, firm, corporation, partnership, or association who files a protest seeking to contest any final administrative decision and/or assessment of the County Assessor. The Petitioner has the burden of proof in any Protest.
- g. CLERK OF THE BOARD OF EQUALIZATION: The County Clerk serves as the clerk of the County Board of Equalization. The Clerk shall maintain a docket and files of the proceedings of the Board take minutes and prepare a certificate of record for the contested case hearing.
- h. PROTEST: A contested case between the Petitioner and the County Assessor before the County Board of Equalization.

Section 5. MEETING OF THE BOARD.

The 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 May to consider current year assessments. The Board shall decide all protests and provide the parties with a written decision no later than the first Monday in August unless the matter is continued.

Section 6. COMMENCEMENT OF PROTEST.

The protest proceeding commences as follows:

- a. Any person wishing to contest an assessment of his property shall file not later than thirty (30) days after the date or postmark date of the assessment schedule, whichever is later, a protest statement with the County Assessor specifying the reasons why the assessment is incorrect. The assessment must be properly sent by the County Assessor by first class mail to the last known address of the taxpayer pursuant to W.S. 39-13-103(b)(vii). This statement shall be completed under oath on a form provided by the Board. The County Assessor shall provide the original of the protest statement to the County Clerk as Clerk of the County Board of Equalization.
- b. The Clerk of the Board shall set the date of the contested case before the Board. This date may not be changed, except by the Clerk of the Board for good cause as the Clerk of the Board may determine. The Clerk of the Board shall notify the petitioner of the date and time of the contested case hearing. Notice of the hearing shall be presumed and satisfied by personal service of the notice or by depositing the notice in the U.S. mail by first class mail to the mailing address provided by the Petitioner.
- c. When the protest statement is filed, the Clerk of the Board shall assign a docket number thereto and enter the protest statement with the date of filing on the docket provided for such purpose. The Clerk of the Board shall establish a separate file for each docketed protest in which shall be placed all papers, pleadings, transcripts, evidence and exhibits pertaining thereto and all items

shall have noted thereon the docket number assigned and the date of filing. The Clerk of the Board shall promptly provide copies of all documents filed in any docketed hearing to the Board, County Assessor, County Attorney and the Petitioner or his representative, in person or by sending said documents by first class mail to the address provided by Petitioner.

- d. The County Assessor and the petitioner contesting the assessment, or his agent, shall disclose witnesses and exchange information, evidence and documents relevant to the protest, including sales information from relevant statements of consideration if requested, not less than fifteen (15) days before the scheduled County Board of Equalization contested case hearing. The County Assessor shall specifically identify the sales information used to determine market value of the property being contested. The County Assessor shall provide a copy of the above-mentioned exchanged information, evidence and documents concerning the protest including sales information from relevant statements of consideration to the Clerk of the Board.

Section 7. CONTESTED CASE.

- a. The Petitioner may represent themselves at the hearing; may be represented by a person designated by the Petitioner; or may be represented by an attorney who is duly authorized to practice law in the State of Wyoming or is associated at the contested case with one or more attorneys authorized to practice law in Wyoming.
- b. No adjustment in an assessment shall be granted to or on behalf of any Petitioner who willfully neglects or refuses to attend a contested case hearing before the

County Board of Equalization and be examined or answer any material questions upon the Board's request.

- c. The County Attorney may represent the Assessor or the Board. The Board may be represented by outside counsel if the County Attorney does not represent the Board.
- d. The County Attorney may be the hearing officer at the request of the Board. The County Attorney cannot represent both the Assessor and/or the Board, and be the Hearing Officer. The chairman of the Board may be the hearing officer or the Board may appoint a hearing officer if the Board determines it needs one.
- e. A Petitioner may request a separate hearing officer be selected at the sole discretion of the Board. If the Board selects a hearing officer at the request of a Petitioner it shall be at Petitioners sole expense.

Section 8. ORDER OF PROCEDURE AT THE CONTESTED CASE HEARING.

As nearly as possible, protests shall be conducted in accordance with these rules and the Wyoming Administrative Procedures Act pursuant to W. S. 16-3-101 through 115 and any amendment thereto and the following synopsis of procedure:

- a. The Hearings Officer, who shall conduct the hearing, shall announce that the contested case is convened and shall state the protest to be heard. The Hearing Officer shall read the Protest statement and any amendments into the record and shall have the parties that are appearing identify themselves for the record.
- b. The Hearing Officer shall then take up any motions or preliminary matters to be heard.

- c. Opening statements may be heard at the discretion of the Hearings Officer. The Petitioner shall go first, then the County Assessor. The opening statement shall be limited to outlining the witnesses and evidence to be presented and legal issues of the contested case.
- d. The Petitioner shall present Petitioner's witnesses and evidence first, after which the County Assessor shall have the opportunity to cross-examine the Petitioner's witnesses and evidence. Cross-examination shall start after the Petitioner has completed his questioning of each witness. The Petitioner may testify himself and is subject to cross-examination. Any evidence presented is subject to preliminary examination before being admitted. Other evidence may be presented through witnesses, oral statements, and/or documentary evidence.
- e. The County Assessor shall then present her evidence after which the Petitioner shall have the opportunity to cross-examine the County Assessor's witnesses and evidence. Cross-examination shall start after the County Assessor has completed her questioning of each witness. If the County Assessor testifies she may be cross-examined by the Petitioner. Other evidence may be presented through witnesses, oral statements, and/or documentary evidence.
- f. Each party shall have the opportunity to cross-examine witnesses on any matter relevant to the issues even though the matter was not covered in direct examination.
- g. Any objection to testimony or evidentiary offers should be directed to the Hearing Officer and the basis of the objection stated. The Hearings Officer shall rule on all such objections.

- h. The members of the Board may ask questions of any party or any witness for the purpose of clarifying their understanding of the case at any time during the contested case hearing.
- i. After the parties present their evidence and relevant testimony, closing statements may be made. These statements shall only include summaries of the evidence and legal arguments. The Petitioner shall go first, then the Assessor and then finally the Petitioner.
- j. After all proceedings have been concluded, the Hearing Officer shall request proposed Findings of Fact and Conclusion of Law from all parties to be filed with the Clerk of the Board in one week. The Hearing Officer shall then dismiss and excuse all witnesses and declare the hearing closed. The Board shall take the protest under advisement and shall advise the parties of the decision of the Board in writing no later than the first Monday in August.

Section 9. RULES OF EVIDENCE.

All evidence that is not irrelevant, immaterial or unduly repetitious shall be admitted at the hearing. The Board will give effect to the rules of privilege recognized by law. W.S. 16-3-108 generally sets forth the rules of evidence that will be followed by the Board, together with W.S. 39-13-109(b) as set forth above in Section 6, (b). The County Board of Equalization may receive evidence relative to any assessment and shall require the person assessed or his agent or attorney to appear before it, be examined and produce any documents relating to the assessment.

Section 10. RECORD OF PROCEEDINGS.

Minutes of the contested case hearing shall be taken by the Clerk of the Board and filed in the case file. A copy of such minutes will be furnished to any party upon written request to the Clerk to the Board. A court reporter shall be present to record the proceedings at the Board's expense for the Court Reporters setting fee. Any persons except the County Assessor who wants a written copy of the proceedings must make their own arrangements with the court reporter and shall bear the cost thereof. If the County Assessor appeals the Board's decision, then the County Board shall bear the cost to transcribe the proceedings. If the petitioner appeals the Boards decision then the petitioner shall pay for the transcript. Transcripts may only be copied with permission of the Court Reporter.

Section 11. RECORD OF APPEAL.

The record on appeal shall be compiled by the Clerk of the Board and shall include:

- a. All formal or informal notices, pleadings, motions, and orders;
- b. All evidence and exhibits received or considered including matter officially noted;
- c. Questions and offers of proof, together with any evidence and exhibits not received or considered objections and rulings thereon;
- d. All proposed findings and exceptions thereto;
- e. All opinions, findings, decisions or orders of the Board and any report of the Hearing Officer;
- f. All testimony reported verbatim, stenographically or recorded on tape.

Section 12. INSPECTION OF FILE.

Each party, or his representative, shall be permitted to inspect and copy, at their own expense, all documents on file in the case file, that are permitted by law to be copied.

Section 13. DECISION OF THE BOARD.

The Board shall, following the full and complete hearing, make and enter a written decision containing findings and facts and conclusions of law. Such decisions will be filed with the Clerk of the Board. Upon filing, the Clerk shall send a copy to the parties by first class mail. Notice is presumed to be given upon mailing. Written decisions by the Board will be made no later than the first Monday in August unless continued by the Clerk or Board.

Section 14. CONTINUANCES.

A party desiring a continuance for doing any act prescribed or allowed by these rules or a contested case hearing shall file with the Clerk of the Board at least five (5) business days before the hearing date a written motion for continuance. The motion must show that good cause exists for continuance. Motions for continuance filed less than five (5) business days before the hearing may be granted only in the case of an emergency. Continuances shall be at the sole and absolute discretion of the Clerk of the Board or the Board if the Clerk refuses to decide. The party requesting the continuance may be required by the Board to pay any costs associated with the continuance, such as court reporter sitting fees and travel expenses by the Board. No continuance shall be granted for more than forty (40) days.

Section 15. INFORMAL DISPOSITION.

Unless precluded by law, informal disposition may be made of any protest or any issue of a protest by stipulation, agreed settlement, consent order, or default with the approval of the Board. Where the parties reach an agreed settlement, the Board shall be presented with the terms of the settlement agreement. The Board shall consider whether the settlement is consistent with law, and, if approved, issue a settlement order.

Section 16. PUBLICATION OF DECISION.

The Board shall publish a synopsis of the decisions of the Board in a local newspaper. The report shall include a concise statement of the relevant facts and circumstances and the essence of the ruling or decision. The report shall not include those items prohibited from disclosure by the public records law (W.S. 16-4-201 et seq.), or those items prohibited from disclosure by W.S. 34-1-144.

Section 17. APPEAL TO THE STATE BOARD OF EQUALIZATION.

Any Petitioner aggrieved or adversely affected by a final decision of the Board in a contested case may appeal to the State Board of Equalization pursuant to W.S. 39-11-102.1(c). The Assessor may also appeal any decision of the County Board of Equalization. All appeals shall be made to:

State Board of Equalization
PO Box 448
Cheyenne, WY 82002

Such Notice of Appeal shall set forth the decision appealed from; shall state, in ordinary and concise language, the facts upon which the appeal is based, and shall state the relief desired. The Notice of Appeal must also contain the Petitioner's mailing

address. The Notice of Appeal must be filed with the State Board of Equalization within thirty (30) days of the date of the final written decision of the County Board.

Section 18. CONFIDENTIALITY OF STATEMENTS OF CONSIDERATION.

Any person or his agent who wishes to review his property tax assessment or who contests his property tax assessment or valuation in a timely manner as provided by law is entitled to review statements of consideration and all other information used by the County Assessor in determining the value of the property at issue as provided under W.S. 39-13-109(b)(i). During a review, the County Assessor shall disclose information sufficient to permit identification of the real estate parcels used by the County Assessor in determining the value of the property at issue and provide the person or his agent papers of all information, including statements of consideration, the Assessor relied upon in determining the property value. The County Assessor and the Petitioner shall disclose those statements of consideration to the County Board of Equalization in conjunction with any contested case hearing before the Board with respect to the value or assessment of that property. A "review" is considered the initial meetings between the taxpayer or Petitioner and the County Assessor's office.

The County Clerk shall place the recording data on the statement of consideration paid and deliver the statement to the County Assessor. The County Assessor shall furnish information from the statements of consideration to the state board of equalization and department of revenue as the board or department shall require, and when disclosed under W.S. 34-1-142(g) and 39-13-109(b)(i), any person or his agent wishing to review or contest his property tax assessment or valuation

and the County Board of Equalization. The County Assessor may furnish information from the statements of consideration to a County Assessor in another county in this state to be used as provided by law.

It is a misdemeanor for a person to willfully falsify or publicly disclose, except as specifically authorized by law, any information on the statement of consideration required by W.S. 34-1-142 and 34-1-143. Upon conviction the offender is subject to a fine of not more than seven hundred fifty dollars (\$750.00), imprisonment for not more than six (6) months, or both.

DATED THIS _____ DAY OF _____, 2002

BOARD OF COUNTY COMMISSIONERS
IN AND FOR CROOK COUNTY, WYOMING

BY _____
MARK A. SEMLEK, CHAIRMAN

BY _____
MERLE CLARK, VICE-CHAIRMAN

BY _____
FLOYD CANFIELD, MEMBER

ATTESTED TO BY _____

CONNIE TSCHETTER, COUNTY CLERK

Please state what relief you desire:

I, the undersigned Petitioner am aware that under the Rules and Regulations of the Crook County Board of Equalization and the laws of the State of Wyoming that I am to provide the Crook County Assessor copies of any evidence or documents I intend to present during the County Board of Equalization contested case hearing not less than fifteen (15) days before the contested case hearing.

I understand that **if I fail to provide my evidence to the County Assessor in a timely manner that the Board may not be able to consider the evidence at the contested case hearing according to law.**

I am also aware that should I desire to have the record of the proceedings transcribed, I must make arrangements with the court reporter present at the hearing, and pay for the transcript.

I do solemnly swear (or affirm) that I am the owner or agent, as the case may be, of the above described property, and that this is a full, true, and correct statement of the circumstances of my protest of estimated market value.

I understand that I must file this Statement of Protest with the County Assessor not later than thirty (30) days after the date of the postmark or assessment notice or the matter may not be heard.

Signature of Petitioner or authorized agent

Subscribed in my presence and sworn to before me on this _____ day of _____, 20____.

Notary Public

Witness my hand and official seal.

FOR CLERK'S USE ONLY

Filed: _____, _____ Assigned Protest No. _____ - _____

Received from County Assessor on: _____

Delivered copy to County Attorney on: _____

Mailed Rules Packet & Notice of Hearing to Petitioner on: _____

Received Request for Continuance on: _____

Mailed out response to Continuation on: _____

Mailed final order on: _____

**IN THE MATTER OF THE
CONTESTED CASE OF:**

PROTEST NO. _____ - _____

vs.

THE CROOK COUNTY ASSESSOR

NOTICE OF CONTESTED CASE HEARING

HEARING DATE IS SCHEDULED FOR: _____
Date

Time

Be advised that your Statement of Protest has been filed by the County Assessor with the Clerk of the Crook County Board of Equalization.

The matter has been set for a contested case hearing on _____, _____, at the hour of _____, _____m. in the Commissioners Office, Crook County Courthouse, Sundance, Wyoming.

The Board requests that you meet and review this matter with the County Assessor before the matter goes to a contested case hearing. Unless settled in writing to the satisfaction of the County Board of Equalization, the matter will be heard.

The contested case hearing will be governed first by the Rules and Regulation for the County Board of Equalization (which are included with this Notice), and then by the Wyoming Administrative Procedure Act Wyoming Statute 16-3-101 et seq.

NOTICE: These Rules are for your benefit. They provide for a fair hearing before the Board. Failure to comply with the Rules and Laws generally will result in adverse rulings by the County and State Board's of Equalization and the Courts.

Be further advised that the County Board of Equalization must decide these matters by the first Monday in August unless continued by the Board. The matter will be court reported and you will be liable for your own costs if you desire a transcript or appeal.

Speak now or forever hold your peace.

Clerk of the Crook County Board of Equalization
P. O. Box 37
Sundance, WY 82729
(307) 283-1323

CERTIFICATE OF SERVICE

I, the undersigned Clerk of the Board of Equalization, hereby certify that on the ___ day of _____, _____ I served the above and foregoing NOTICE OF CONTESTED CASE HEARING along with the Rules and Regulations for the County Board of Equalization on the Petitioner personally or by depositing a true and correct copy thereof in the U.S. Mail, first class postage prepaid and addressed as follows:

County Assessor
P. O. Box 58
Sundance, WY 82729

PETITIONERS ADDRESS

Clerk of the Board of Equalization

**IN THE MATTER OF THE
CONTESTED CASE OF:**

PROTEST NO. _____ - _____

vs.

THE CROOK COUNTY ASSESSOR

PETITIONERS DEMAND FOR EVIDENCE FROM ASSESSOR

I am aware that I should review my Assessment with the County Assessor before making this demand and am aware that I must provide my evidence to the Assessor not less than fifteen (15) days before the contested case hearing or my evidence may not be admitted or seen by the Board.

Therefore I hereby request witness, information, evidence and documents relevant to the contested case, including sales information from relevant statements of consideration. Set forth said information on the attached NOTICE OF EVIDENCE form and return to the Petitioner.

I am advised that statements of consideration are confidential and that:

It is a misdemeanor for a person to willfully falsify or publicly disclose, except as specifically authorized by law, any information on the statement of consideration required by W.S. 34-1-142 and W. S. 34-1-143. Upon conviction the offender is subject to a fine of not more than seven hundred fifty dollars (\$750.00), imprisonment for not more than six (6) months, or both pursuant to Wyoming Statute § 34-1-144.

Dated this _____ day of _____, _____

Signature of Petitioner or authorized agent

CERTIFICATE OF SERVICE

I the undersigned Petitioner, hereby certify that on the _____ day of _____, _____, I served the above and foregoing DEMAND FOR EVIDENCE FROM THE ASSESSOR as follows: in person or by depositing a true and correct copy thereof in the U.S. Mail, first class postage prepaid and addressed as follows:

Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

County Assessor
P. O. Box 58
Sundance, WY 82729

PETITIONER

NOTICE OF EVIDENCE

List below the Type of Information, Evidence and Documents to be used as Evidence and Attach Copies of all of those items to this DEMAND FOR EVIDENCE FROM PETITIONER and return all of it to the PETITIONER.

List by name the witnesses you intend to call at the contested case hearing.

Name	Phone Number	Address
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CERTIFICATE OF SERVICE

I the undersigned COUNTY ASSESSOR, hereby certify that on the _____ day of _____, _____, I served the above and foregoing NOTICE OF EVIDENCE as follows: in person or by depositing a true and correct copy thereof in the U.S. Mail, first class postage prepaid and addressed as follows:

COUNTY ASSESSOR

**IN THE MATTER OF THE
CONTESTED CASE OF:**

PROTEST NO. _____ - _____

vs.

THE CROOK COUNTY ASSESSOR

SETTLEMENT AGREEMENT

We, the undersigned County Assessor for the County of Crook, and the Petitioner,
_____, have agreed that the assessed value should
be changed from _____

_____ to _____

for the _____ tax year for the following described property:

We understand that this Settlement Agreement is subject to review and approval
by the County Board of Equalization and may be set for hearing if the Board does not
approve of the agreement.

Petitioner

Crook County Assessor

**IN THE MATTER OF THE
CONTESTED CASE OF:**

PROTEST NO. _____ - _____

vs.

THE CROOK COUNTY ASSESSOR

REQUEST FOR CONTINUANCE

COMES NOW the below-signed party who requests a continuance to _____

For the following reasons, to-wit:

Wherefore, the below-signed party requests this matter be continued.

I understand that the Clerk of the Board of Equalization or Board has total discretion to set this matter or grant any continuance for the benefit of the Crook County Board of Equalization.

Requesting Party

Address

Phone Number

CERTIFICATE OF SERVICE

I, _____, hereby certify that on the ___
_____ day of _____, _____, I
served the foregoing REQUEST FOR CONTINUANCE on the Clerk by depositing a true
and correct copy thereof in the U.S. Mail, first class postage prepaid and addressed as
follows:

Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

County Assessor
P. O. Box 58
Sundance, WY 82729

PETITIONER'S ADDRESS (If Appropriate)

Requesting Party

**IN THE MATTER OF THE
CONTESTED CASE OF:**

PROTEST NO. _____ - _____

Vs.

THE CROOK COUNTY ASSESSOR

ASSESSORS DEMAND FOR EVIDENCE FROM PETITIONER

Be advised that you must provide your evidence to the County Assessor not less than fifteen (15) days before the contested case hearing or your evidence may not be admitted or seen by the Board.

Therefore I hereby request and demand from the Petitioner witness, information, evidence and documents relevant to the contested case, including sales information from relevant statements of consideration. Set forth said information on the attached NOTICE OF EVIDENCE form and return to the County Assessor unless you have previously provided notice of said items in the Statement of Protest.

Dated this _____ day of _____, _____

Signature of County Assessor

CERTIFICATE OF SERVICE

I the undersigned County Assessor, hereby certify that on the _____ day of _____, _____, I served the above and foregoing ASSESSORS DEMAND FOR EVIDENCE FROM THE PETITIONER as follows: in person or by depositing a true and correct copy thereof in the U.S. Mail, first class postage prepaid and addressed as follows:

Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

Petitioner's Address

ASSESSOR

NOTICE OF EVIDENCE

List below the Type of Information, Evidence and Documents to be used as Evidence and Attach Copies of all of those items to this DEMAND FOR EVIDENCE FROM PETITIONER and return all of it to the County Assessor.

List by name the witnesses you intend to call at the contested case hearing.

Name	Phone Number	Address
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CERTIFICATE OF SERVICE

I the undersigned PETITIONER, hereby certify that on the _____ day of _____, _____, I served the above and foregoing NOTICE OF EVIDENCE as follows: in person or by depositing a true and correct copy thereof in the U.S. Mail, first class postage prepaid and addressed as follows:

County Assessor
P. O. Box 58
Sundance, WY 82729

PETITIONER

PETITIONERS REQUEST TO REVIEW ASSESSMENT

I am aware that I should review my Assessment with the County Assessor.

Therefore, I hereby request information, evidence and documents relevant to the assessment of my property, including sales information from relevant statements of consideration.

I am advised that statements of consideration are confidential and that public disclosure is a criminal offense set forth as follows:

It is a misdemeanor for a person to willfully falsify or publicly disclose, except as specifically authorized by law, any information on the statement of consideration required by W.S. 34-1-142 and W.S. 34-1-143. Upon conviction the offender is subject to a fine of not more than seven hundred fifty dollars (\$750), imprisonment for not more than six (6) months, or both pursuant to Wyoming Statute 34-1-1-144.

In order to provide you with the information, evidence and documents relevant to the assessment of your particular property, including sales information from relevant statements of consideration please provide the following information:

Parcel No. 18 _____
Home Phone: _____ Work Phone: _____ Cell Phone: _____
e-mail address: _____
May we contact you at any of the above ? Yes No If No, preference for contacting you _____, Time: _____ AM or PM

What do you feel is incorrect on your property assessment ?

What information do you have to support this correction?

Is this information relevant to the property's condition and status on January 1, of this year? Yes/No

What supportive documents do you have? (I.e. recent appraisals, current listings, documented sales offers etc.) Attach if necessary.

Dated this _____ day of _____, _____

Signature of Requesting party or authorized agent
(Agents must provide written proof of agency)

Physical Address

Mailing Address

City State Zip Code

TIME LINE

1. Any person wishing to contest an assessment of his property shall file not later than thirty (30) days after the date or postmark date of the assessment schedule, whichever is later, a protest statement under oath with the County Assessor and the County Clerk as Clerk of the County Board of Equalization specifying the reasons why the assessment is incorrect on the form provided by the Board of Equalization
2. The Clerk shall set the date of the contested case before the Board. This date may not be changed except by the Clerk or Board for good cause as the Clerk or Board may determine. The Clerk of the Board shall notify the petitioner of the date and time of the contested case hearing. Notice of the hearing shall be presumed and satisfied by personal service of the notice or by depositing the notice in the U.S. mail by first class mail to the mailing address provided by the Petitioner.
3. When the protest statement is filed, the Clerk of the Board shall assign a docket number thereto and enter the appeal with the date of filing on the docket provided for such purpose. The Clerk of the Board shall establish a separate file for each docketed appeal in which shall be placed all papers, pleadings, transcripts, evidence and exhibits pertaining thereto and all items shall have noted thereon the docket number assigned and the date of filing. The Clerk of the Board shall promptly provide copies of all documents filed in any docketed hearing to the Board, County Assessor, County Attorney and the Petitioner or his representative, in person or by sending said documents by first class mail to the address provided by Petitioner.
4. The County Assessor and the petitioner 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 fifteen (15) days before the scheduled County Board of Equalization hearing. The Assessor shall specifically identify the sales information used determine market value of the property under appeal. A County Board of Equalization may receive evidence relative to any assessment and shall require the person assessed or his agent or attorney to appear before it, be examined and produce any documents relating to the assessment. No adjustment in an assessment shall be granted to or on behalf of any petitioner who willfully neglects or refuses to attend a contested case hearing of the County Board of Equalization and be examined or answer any material question upon the board's request.