RULES AND REGULATION
FOR THE
COUNTY BOARD OF EQUALIZATION

State of Wyoming

Adopted: May 4, 2011

I certify that the attached is a true and correct copy of the Rules and Regulation for the County Board of Equalization, Crook County, Wyoming adopted pursuant to and in accordance with the authority vested in the Board of County Commissioners of Crook County, Wyoming acting as the County Board of Equalization by the statutes of the State of Wyoming, Sections 39-13-101 et. Seq. "Ad Valorem Taxation" and W.S. 16-3-101 et Seq. "The Wyoming Administrative Procedures Act".

Prior to adoption, this Rules and Regulation for the County Board of Equalization was made available for public inspection on the 17th day of March, 2011. A notice was also published in the Sundance Times, the Moorcroft Leader and the Wyoming Pioneer at least 45 days before this Rules and Regulation for the County Board of Equalization was adopted by the Board of County Commissioners of Crook County, Wyoming acting as the County Board of Equalization.

The attached Rules and Regulation for the County Board of Equalization is effective immediately upon filing with the Crook County Clerk.

Signed this 4th day of May, 2011.

MY TERM EXPIRES THE FIRST MONDAY IN JANUARY 2015

CROOK COUNTY CLERK

Connie D. Tschetter

SEAL

No. 614264
Photo Book 506 Page: 0165
Filed for record May 4, 2011 at 02:40 PM
Connie D. Tschetter, Crook County Clerk

RULES AND REGULATION FOR THE COUNTY BOARD OF EQUALIZATION

CHAPTER I

Section 1. Authority These rules of practice and procedure are promulgated by authority of W.S. 39-13-101 et. Seq. "Ad Valorem Taxation" and W.S. 16-3-101 et seq. "The Wyoming Administrative Procedure Act".

Section 2. Purpose of Rule These rules are intended to provide a uniform and understandable process for appeals from 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. These rules also apply to any other matter brought before the County Board of Equalization after January 1, 2011.

Section 4. Construction These rules are to be liberally construed to assure the unbiased, fair, expeditious and impartial conduct of proceedings. If any portion of these Rules is found to be invalid or unenforceable, the remainder shall be in effect.

Section 5. General Course of Contested Case Procedures Unless otherwise provided by law, the course of proceedings is governed by the contested case provisions of the Wyoming Administrative Procedure Act W.S. § 16-3-101 et seq. "WAPA" (as amended).

Section 6. Definitions For the purposes of contests brought before the County Board of Equalization under these rules, the following definitions shall apply:

a) APPEAL: Means a proceeding before the Board in which the legal rights, duties, or privileges of a party are to be determined by the Board after an opportunity for hearing. An appeal is a contested case as that term is defined in W.S. 16-3-101(b)(ii). A contested case between the Petitioner and the County Assessor before the County Board of Equalization

b) ASSESSOR: Crook County Assessor or her designee.

c) BOARD: The County Board of Equalization as set forth in Title 18 and 39, which is made up of the Board of County Commissioners

d) CLERK OF THE BOARD OF EQUALIZATION: The County Clerk serves as the clerk of the County Board of Equalization.

e) CONTEST or CONTESTED CASE: Means a proceeding including but not restricted to ratemaking, price fixing and licensing, or appealing a decision of the County Assessor's assessment, 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. See W.S. 16-3-101(b)(ii). Contest or Contested Case means the filing of a formal appeal pursuant to W.S. 39-13-109 (b)(i).

f) GEOGRAPHIC AREA: May include any area requested by the Petitioner, property owner, or his agent within the boundaries of the county in which the subject property is located.

g) HEARING OFFICER: Presiding officer in the contested case as set forth in W. S. 16-3-112 and these rules.

h) 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 and the Crook County Assessor.

i) PETITIONER: Any person, firm, corporation, partnership, or association who files an appeal seeking to contest any final administrative decision and/or assessment of the County Assessor.

j) REVIEW: A review is considered the initial meetings between the taxpayer and the county assessor's office pursuant to W.S. 39-13-109 (b)(i).

Section 7. 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 appeals 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 Appeals. The appeal proceeding commences as follows:

a) The Board, County Assessor and County Clerk shall meet on or before the first Tuesday in April to set the dates to hear appeals. These dates shall not be on the same date as regular County Commissioner meeting dates.

b) Any person wishing to appeal an assessment of their property shall file a statement with the County Assessor no later than thirty (30) days after the date of the assessment schedule, specifying the reasons why the assessment is incorrect. Said statement must be received by the County Assessor's Office with original

signature no later than 5:00 p.m. on the 30th day. Should the 30th day fall on a weekend or holiday the statement shall be filed by 5 p.m. the next business day.

c) The statement of appeal shall be on the form created by these rules or set forth as follows:

(i). The name, mailing address and phone number of the Petitioner;

(ii). The account number, location of the property, legal description (if real property);

(iii). A concise statement of the facts, issues and objection which the Petitioner considers relevant to the assessment of the property;

(iv). A concise statement as to the relief desired;

(v). A reference to the statutes, rules or orders that may apply, if known;

d) Any statement not timely filed, or not completed in accordance with these rules may be dismissed by the Board. The County Assessor and County Clerk shall treat the statement the same as any other appeal. If the matter is not timely filed the County Assessor may file a motion to dismiss and the County Clerk shall set the matter for hearing.

e) The assessment schedule shall be mailed 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). Notice of receipt of the assessment schedule shall be presumed and satisfied by personal service of the notice or by the County Assessor depositing the notice in the U.S. mail by first class mail to the last known mailing address.

f) The statement of appeal shall be completed on a form provided by the Board. The County Assessor shall immediately provide the original of the statement of appeal to the Clerk of the County Board of Equalization.

g) The Clerk of the Board shall set the date of the appeal 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 appeal 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 or if not provided to the last known mailing address.

h) When the appeal statement is filed, the Clerk of the Board shall assign it a docket number and enter the appeal 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 appeal in which shall be placed all papers, pleadings, transcripts, evidence and exhibits, 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 or to the last known mailing address.

i) 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, not less than fifteen (15) days before the scheduled County Board of

Equalization hearing. The County Assessor shall specifically identify the sales information used to determine market value of the property being appealed. 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. **Said sales information from statements of consideration shall be marked "CONFIDENTIAL-PUBLIC DISCLOSURE PUNISHABLE BY W.S. 34-1-144" by the County Assessor.**

j) The Petitioner appealing the assessment, or his attorney, shall disclose witnesses and information, evidence and documents relevant to the appeal, including sales information from relevant statements of consideration, if requested from the County Assessor by the Petitioner not less than fifteen (15) days before the scheduled hearing. The Petitioner shall provide a copy of the above-mentioned information, evidence and documents concerning the appeal including sales information from relevant statements of consideration to the Clerk of the Board not less than fifteen (15) days before the scheduled hearing.

Section 7 Appeals or Contested Cases.

a) The Petitioner may represent themselves at the hearing; may be represented by an officer or owner designated by the Petitioner if the Petitioner is a legal entity; or may be represented by an attorney who is duly authorized to practice law in the State of Wyoming or is associated at the hearing 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 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.

f) All hearings shall be electronically transcribed and audio record.

g) The Petitioner shall have the burden of going forward and the ultimate burden of proof.

Section 8. Order of Procedure at 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 appeal is convened and shall state the appeal to be heard. The Hearing Officer shall read the appeal 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.

k) The Hearing Examiner may request the County Assessor to present her evidence first if the County Assessor and Petitioner consents.

Section 9. Rules of Evidence All evidence that is not irrelevant, immaterial or unduly repetitious shall be admitted at the hearing and as follows:

a) The Board will give effect to the rules of privilege recognized by law.

b) This section and 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).

c) 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.

d) All evidentiary documents shall if possible be reduced to and be presented on 81/2 inch by 11 inch paper. Color documents shall be provided to both the County Assessor and Board.

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 Board's 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. Ex Parte Communication Except to the extent authorized by law, the Board, staff members of the Board, and any presiding officer designated by the Board are prohibited from engaging in ex parte discussions with any individual or party on any material fact at issue after commencement of a case until its final disposition. If ex parte communication is unavoidable, the official involved shall:

(a) Immediately draft a written document or summary setting forth the contents and circumstances of the communication;

(b) Mail the document to all parties to the proceeding and all other officials involved in the decisional process; and

(c) Indicate that the matter covered in the communication will be considered at the next scheduled hearing relating to the case, or as otherwise scheduled with notice to all parties.

Section 15. Motions The following process shall be used for any motions:

a) An application for any Board Order shall be by motion, which unless made during the conduct of a hearing, shall be in writing and shall state with particularity the grounds and the relief or order sought. Written motions shall advise the parties that should they wish to contest the motion, they must file a written response, serving copies on the Board and all parties within fifteen (15) days of service of the motion. The response shall set forth the party's objection to the motion. No motions shall be filed within fifteen (15) days of a hearing. All motions and responses shall be accompanied by a proposed order.

b) Absent a request for hearing by moving party or any party affected by the motion, the Board or Hearing Officer may, in its discretion, determine the motion without a hearing. A motion not determined within sixty (60) days after filing shall be deemed denied. The Board may, upon reasonable notice to all parties, hear orally or otherwise, any motion filed in connection with hearings under these rules.

c) All Motions shall be filed with the Clerk of the Board and served on all parties by first class mail prior to the expiration of the applicable time period.

Section 16. Continuances and Extensions of Time Motions requesting continuances or extensions of time are disfavored, yet they may be granted sparingly and only

upon a showing of good cause or when necessary to assure fairness and otherwise avoid manifest injustice. A party desiring a continuance or extension of time 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 fifteen (15) 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 fifteen (15) 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 17. Discovery Unless otherwise prohibited by law or limited by these Rules or Board order, the taking of discovery shall be available to the parties in accordance with the provisions of W.S. 16-3-107.

a) The Board may issue discovery and protective orders in accordance with the WAPA.

b) Unless otherwise ordered by the Board, all discovery must be complete and any submission of exhibits, witnesses or other evidence fifteen (15) days prior to the date of hearing pursuant to Section 9herein.

c) Unless otherwise ordered, discovery documents shall not be filed with the Board, except in support of a motion to compel or as evidence.

d) Board Orders may be enforced as provided by law.

Section 18. Subpoenas If witnesses are unwilling to appear or produce documents for any hearing any party has the right to a subpoena to compel their appearance and or production of documents.

a) Subpoenas for appearance and to produce books, papers, documents or exhibits will be issued by the Board, upon written motion of any party, or on the Board's own motion, pursuant to W.S. 16-3-107.

b) Subpoenas may be enforced pursuant to W.S. 16-3-107(c).

c) Any expense shall be paid by the requesting party or as determined by the Board or court.

Section 18. Informal Disposition Unless precluded by law, informal disposition may be made of any appeal or any issue of an appeal 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 19. Publication of Decisions The Clerk of 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 20. Appeal from the County Board of Equalization Any Petitioner or County Assessor aggrieved or adversely affected by a final decision of the County Board of

Equalization may appeal any decision to the State Board of Equalization pursuant to W.S. 39-11-102.1(c). All Notice of Appeals shall be mailed to:

State Board of Equalization
P.O. Box 448
Cheyenne, WY 82002

a) The 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 and County Assessor's mailing address.

b) The Notice of Appeal shall be filed with the State Board of Equalization within thirty (30) days of the date of the final written decision of the County Board of Equalization and a copy of the Notice of Appeal shall be mailed to the other parties to the action or hearing appealed.

c) If a Petitioner appeals a decision to the State Board of Equalization they shall provide and pay for the transcript of proceedings from the Court Reporter.

Section 21. Confidentiality of Statements of Consideration Sales information of other properties used to determine the value of your property is confidential except in the limited circumstances set forth as follows:

a) Any Person or his agent who wishes to review his property tax assessment or contests his property tax assessment or valuation in a timely manner as provided by W.S. 39-13-109 (b) (i) and these rules is entitled to review statements of consideration for properties of like use and geographic area and all other information used by the county assessor in determining the value of the property at issue.

b) 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 and including statements of consideration for properties of like use and geographic area which were available to the assessor and are requested by the person or his agent.

c) The county assessor shall, upon request, provide the person or his agent a statement indicating why a certain property was not used in determining the value of the property at issue.

d) The county assessor and the Petitioner shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or assessment of that property

e) The statement of consideration is not a public record and shall be held confidential by the county clerk, county assessor, the state board of equalization, the department of revenue and when disclosed under W.S. 34-1-142 (e) and (g), any person wishing to review or contest his property tax assessment or valuation and the county board of equalization.

f) Statements of consideration shall not be subject to discovery in any other county or state proceeding.

g) Pursuant to W.S. 34-1-144, it is a misdemeanor for a person to willfully falsify or publicly disclose, except as authorized by law and these rules, 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 fine of not more than seven hundred fifty dollars ($750.00), imprisonment of not more than six months, or both.

AMENDED AND ADOPTED this 4 day of May, 2011.

BOARD OF COUNTY COMMISSIONERS
IN AND FOR CROOK COUNTY, WYOMING

BY J.W. Hadley
J.W. HADLEY, CHAIRMAN

BY Kelly B. Dennis
KELLY B. DENNIS, VICE-CHAIRMAN

BY Jeanne A. Whalen
JEANNE A. WHALEN, MEMBER

State of Wyoming }
}
County of Crook }

Signed or attested before me on May 4, 2011 by J. W. Hadley, Chairman, Kelly B. Dennis, Vice-Chairman and Jeanne A. Whalen, Member, Board of County Commissioners in and for Crook County, Wyoming.

Connie D. Tschetter
CONNIE D. TSCHETTER, CROOK COUNTY CLERK

SEAL (Seal)

MY TERM EXPIRES THE FIRST MONDAY IN JANUARY 2015

My commission expires: _____

Docket Number_____

STATEMENT OF APPEAL

CROOK COUNTY BOARD OF EQUALIZATION
PO Box 37
Sundance, WY 82729

Taxpayer Name:_____

Mailing Address:_____

_____

Phone Numbers (DAYTIME)_____ (home)_____

Parcel Identification Number (P.I.D. #) _____
(Upper left hand corner of assessment schedule)

Attach a copy of the ASSESSMENT SCHEDULE that you are appealing

WHICH ITEMS ON THE ASSESSMENT SCHEDULE ARE YOU APPEALING?

DESCRIPTION Example: Land T 50 N R 62 W SEC 6 NW1/4 Mobile Home	ASSESSMENT VALUE Example $900.00

Give a brief explanation of why the Assessor's assessment schedule is incorrect for each item you are appealing. Attach additional pages if necessary.

If known, provide references to any statutes, rules, legal authority or orders that may apply.

If known, list any documentation you have which may assist in proving the valuation is in error.
Type of Document

If known, list by name the witnesses you intend to call at the contested case hearing.

Name	Phone Number	Address

Please state what relief you desire for each item you are appealing:

_____

_____

_____

_____

_____

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

I understand that if I fail to provide my evidence and documents to the Board and County Assessor in a timely manner that the Board may not be able to consider the evidence at the 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 understand that I must file this original Statement of Appeal with the County Assessor not later than thirty (30) days after the date of the assessment schedule.

_____
Signature of Petitioner or authorized agent

CERTIFICATE OF SERVICE

I, the undersigned PETITIONER, hereby certify that on the _____ day of _____, _____I served this STATEMENT OF APPEAL on the County Assessor and addressed as follows:

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

_____
Signature of Petitioner or authorized agent

FOR CLERK'S USE ONLY

Received by the Assessor on: _____
Received by the Clerk from Assessor on: _____
Filed: _____, _____ Assigned Appeal No._____-_____

Delivered copy to Assessor, Attorney and Board on: _____
Mailed Rules Packet to Petitioner on:_____
Notice of Hearing to Petitioner on: _____
Received Request for Extension on: _____
Mailed out response to Extension on: _____
Received Request for Continuance on: _____
Mailed out response to Continuation on: _____
Mailed final order on: _____

IN THE MATTER OF THE

CONTESTED CASE OF:

_____

_____ **APPEAL NO. _____-_____**

vs.

THE CROOK COUNTY ASSESSOR

NOTICE OF HEARING

HEARING DATE IS SCHEDULED FOR: _____
Date

_____
Time

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

The matter has been set for a hearing on _____, _____, at the hour of _____, _____.m. in the Commissioners Office, Crook County Courthouse, 309 Cleveland Street, Sundance, Wyoming.

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

The hearing will be a contested case hearing and will be governed first by the Rules and Regulation for the County Board of Equalization (which are included with this Notice), and 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 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.

As a party to an appeal hearing before the Board you are required to provide either in person and by first class mail the original of any document or filing in this matter with the Board and a copy to the County Assessor.

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 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

PETITIONER'S MAILING ADDRESS
_____
_____
_____

_____
Clerk of the Board of Equalization

IN THE MATTER OF THE CONTESTED CASE OF:

_____

_____ **APPEAL NO. _____-_____**

vs.

THE CROOK COUNTY ASSESSOR

NOTICE OF WITHDRAWAL

If you wish to withdraw your protest at any time, you may do so by signing below.

I hereby withdraw the above appeal knowing that I cannot refile the matter.

_____
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 NOTICE OF WITHDRAWAL 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:

(Original to:)
Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

(Copy to:)
County Assessor
P. O. Box 58
Sundance, WY 82729

_____
Signature of Petitioner or authorized agent

IN THE MATTER OF THE
CONTESTED CASE OF:

_____

_____ **APPEAL NO.** _____-_____

vs.

THE CROOK COUNTY ASSESSOR

PETITIONER'S DEMAND FOR EVIDENCE FROM ASSESSOR

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

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:

(Original to:)
Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

(Copy to:)
County Assessor
P. O. Box 58
Sundance, WY 82729

_____
Signature of Petitioner or authorized agent

NOTICE OF EVIDENCE FROM ASSESSOR

(Send with your request to the Assessor to be returned by Assessor)

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 ASSESSOR and return all of it to the Board and PETITIONER.

_____

_____

_____

_____

_____

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

Name	Phone Number	Address
_____	_____	_____
		_____
_____	_____	_____
		_____
_____	_____	_____
		_____

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:

(Original to:)
Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

(Copy to Petitioner:)
_____
_____
_____

_____
COUNTY ASSESSOR

IN THE MATTER OF THE CONTESTED CASE OF:

_____

_____ **APPEAL 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.

_____ _____

Signature of Petitioner or authorized agent Crook County Assessor

IN THE MATTER OF THE CONTESTED CASE OF:

_____

_____ **APPEAL NO. _____-_____**

vs.

THE CROOK COUNTY ASSESSOR

REQUEST FOR EXTENSION OR CONTINUANCE

COMES NOW the below-signed party who requests an extension or continuance to _____

_____

_____

_____

_____

For the following reasons, to-wit:

_____

_____

_____

_____

_____

_____

_____

_____

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

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

_____
Requesting Party

_____
Address

_____

_____
Phone Number

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that on the _____ day of _____ _____, _____, I served the foregoing REQUEST FOR EXTENSION OR 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:

(Original to:)
Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

(Copy to if appropriate:)
County Assessor
P. O. Box 58
Sundance, WY 82729

PETITIONER'S ADDRESS (Copy to if appropriate:)

_____

_____

_____

_____
Requesting Party

IN THE MATTER OF THE
CONTESTED CASE OF:

_____

_____ **APPEAL NO.** _____-_____

Vs.

THE CROOK COUNTY ASSESSOR

ASSESSOR'S DEMAND FOR EVIDENCE FROM PETITIONER

I hereby request and demand from the Petitioner witness information, evidence and documents relevant to your appeal of the Assessment Schedule, 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 Appeal.

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

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 ASSESSOR'S 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:

(Original to:)
Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

(Copy to:)
Petitioner's Address
_____
_____
_____
_____

_____
County Assessor

NOTICE OF EVIDENCE

(Send with your request to the Petitioner to be returned by Petitioner)

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 Board and County Assessor.

_____

_____

_____

_____

_____

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

Name	Phone Number	Address
_____	_____	_____
		_____
_____	_____	_____
		_____
_____	_____	_____
		_____

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:

(Original to:)
Clerk of the County Board of Equalization
P. O. Box 37
Sundance, WY 82729

(Copy to:)
County Assessor
P. O. Box 58
Sundance, WY 82729

_____
PETITIONER

REQUEST TO REVIEW STATEMENTS OF CONSIDERATION

Sales information of other properties used to determine the value of your property is confidential except in the limited circumstances set forth as follows:

a) Any Person or his agent who wishes to review his property tax assessment or contests his property tax assessment or valuation in a timely manner as provided by W.S. 39-13-109 (b) (i) and the County Board of Equalization Rules is entitled to review statements of consideration for properties of like use and geographic area and all other information used by the county assessor in determining the value of the property at issue.

b) 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 and including statements of consideration for properties of like use and geographic area which were available to the assessor and are requested by the person or his agent.

c) The county assessor shall, upon request, provide the person or his agent a statement indicating why a certain property was not used in determining the value of the property at issue.

d) The county assessor and the Petitioner shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or assessment of that property

e) The statement of consideration is not a public record and shall be held confidential by the county clerk, county assessor, the state board of equalization, the department of revenue and when disclosed under W.S. 34-1-142 (e) and (g), any person wishing to review or contest his property tax assessment or valuation and the county board of equalization.

f) Statements of consideration shall not be subject to discovery in any other county or state proceeding.

g) **Pursuant to W.S. 34-1-144, it is a misdemeanor for a person to willfully falsify or publicly disclose, except as authorized by law and these rules, 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 fine of not more than seven hundred fifty dollars ($750.00), imprisonment of not more than six months, or both.**

In order to provide you with the information, provide the following information:

Parcel No. 18_____

Dated this _____ day of _____, _____

_____

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

_____

Physical Address Mailing Address if different

_____

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 of the assessment schedule, an appeal statement with the County Assessor who will file it with 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 hearing 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 or last known address.
3. When the appeal 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 or last known address.

4. The County Assessor and the petitioner appealing 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 identity 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.

614264

STATE OF WYOMING
County of Crook } SS

FILED FOR RECORD ON

May 4, 2011

at 2:40 o'clock P M., and

in book 506 of ____ Page 165-199

Connie D. Lschetter County Clerk and Recorder

County Clerk

Linda Fitz Deputy

RECORDED ✓

INDEXED ✓

ABSTRACTED

no fee Crook County