

Appeals

An appeal must be made the year the assessment is received. Do not wait until you receive your tax bill or it will be too late. The appeal process addresses the assessment of the property, not the taxes.

Are appraisers working in the Assessor's office certified?

Yes. Wyoming statute requires that all persons responsible for determining value for property assessment purposes be certified by the state as a Property Tax Appraiser. Each appraiser must complete coursework in appraisal on an ongoing basis to acquire and maintain this certification.

When can I expect to have your office complete an onsite inspection?

We physically inspect all properties within Crook County every six years. We also inspect properties when property is sold, has a building permit, address has been assigned or changes have been noticed. Inspections are done as deemed necessary if you disagree with the value established by the Assessor's office; also, upon request of the property owner.

What should I do if I disagree with the value on my assessment?

You must contact the Assessor's office within 30 days of the mail date on the assessment schedule. Bring with you any information that you would like the Assessor to consider regarding the value of your property. You should request the certified tax appraiser accompany you for an inspection of your property to be sure the records are correct.

Why did my value change?

Many factors affect market value: a change in property characteristics, a recent sales, supply and demand, interest rates, labor and material costs to mention a few.

What is an improvement?

These consist of structures, concrete, sheds, etc. These are considered improvements to the land.

What is real property?

Real property is defined as land and all things attached to the land.

How did you arrive at the value of my property?

Industry-accepted mass appraisal procedures and methodologies are provided by the State of Wyoming and are used in all Wyoming counties. Items such as location, property characteristics, sales information, etc., are analyzed each year to determine the estimated fair market value.

How does the Assessor acquire actual sales prices?

Wyoming statute 34-1-142 requires a statement of consideration be completed whenever a deed, contract or other document transferring legal title is recorded. Information such as the date of the sale, purchase price, terms of sale, etc., are required. This information is not public.

Can I review sales information?

Persons appealing their assessment may review the sales that were used to determine the fair market value of their property. The review period is limited to the 30-day appeal period. The property owners may not further disclose the sales to other persons. The sales information may be introduced during a formal appeal, but further disclosure is prohibited.

Can I get a copy of the appraisal?

Field appraisers do not determine value. The characteristic information they collect along with sales information will be used to calculate the estimated fair market value for next assessment year. If you are interested in getting a copy of the sketch and characteristics, please contact the office either by phone or visit and we would be happy to give you a copy. Actual calculations made to determine your property value for property tax purposes are available when notice of valuations are mailed.

I called your office and they told me there was more than just one market value. Is that right?

That is correct. Market value is simply an opinion of value. There is no one correct answer. The value determined by our office is as of January 1 of each assessment year. The state of Wyoming has statutes and rules that this office must follow to determine the value of all properties.

What is personal property?

Personal property is any furniture, fixtures, equipment or machines used for business purposes.

What is the deadline for reporting personal property?

March 1st of each assessment year. Forms are mailed in early December of each year. Information provided the previous year is included. Businesses are asked to make any additions or deletions and return the form to the Assessor. If there have been no changes, owners indicate so, sign and return the form. The reporting deadline may be extended to April 1st upon written request, provided the request is made no later than February 15th.

Is agricultural land valued differently than other lands?

In Wyoming, land meeting the criteria for agricultural land classification is valued based on the land's productive capability under normal conditions. Landowners must complete a sworn affidavit stating the land has met the legal requirements for such classification.

Will my taxes go up if the market value of my property increases?

Fair market value is only a portion of the formula for calculating tax amount. The formula for determining actual tax dollars is as follows:

- *Fair Market Value x Level of Assessment = Assessed Value*
- *Assessed Value x Mill Levy = Tax Dollars*

What is the level of assessment in Wyoming?

The level of assessment is the percentage of the market value that determines the assessed value. In Wyoming, the level of assessment for minerals is 100%, industrial use properties 11.5%; and all other properties 9.5%. This percentage is determined by the legislature.

What is a Mill Levy?

This is the number of dollars in taxes that a property owner must pay for every \$1,000 of assessed value. The County Commissioners establish the total mill levy for each tax district based on budget requests from the various taxing entities within the district's boundaries.

How is the Mill Levy determined?

In order to determine the mill levy for each tax district, taxing entities must submit their final budget requests. The budget, less anticipated revenues from non-property tax sources,

is divided by the assessed value to obtain the tax rate or mill levy. Assessed values determined by the assessor and values of state assessments (those industries valued by the Department of Revenue, such as utilities, minerals, etc.) are combined to determine the total assessed value within the taxing entities boundaries. An individual assessed value is multiplied by the total mill levy for the tax district to obtain an individual tax amount.

What are tax districts?

They are the geographic area on which a taxing entity has the right to levy taxes. These entities include school districts, counties, cities, water or sewer districts, fire districts or other specially formed districts as designated by state statute.