

# *Property Review & Appeal*

*Property owner participation and education is key to a fair system of taxation. My goal is to ensure all taxpayers are aware of their rights and to make the process as efficient and painless as possible.*



## *Calendar of Events*

❖ *Wyoming Statute 39-13-103* directs that all property will be listed, valued and assessed as of **January 1** of each year. Assessment Schedules must be mailed to all property owners on or before the fourth Monday of April.

❖ *Wyoming Statute 39-13-109(b)(i)* requires persons wishing to contest their assessment to file a statement with the county assessor not later than 30 days after the mail date or postmark. The Assessor and property owner must disclose witnesses and exchange information, evidence and documents relevant to the appeal no later than 15 days prior to the scheduled county board of equalization hearing. Hearings are scheduled for mid June/ July.

## *Basic Procedures*

The Assessment Schedules mailed by the Assessor's office contain the legal description of the property, the estimated fair market value and the assessed value. When the property owner receives the assessment schedule it should be **opened immediately and reviewed**. Particular attention should be paid to the **Market Value**. Does it represent what the property would have been worth if sold on **December 31<sup>st</sup> of the previous year?** If the value is within reason and no other errors are noted on the assessment schedule, further action is not required. However, if you disagree with the value, come in to the Assessor's office as soon as possible to initiate the review process. The process is divided into Review and Formal Appeal.

## *Review Process*

When the property owner comes into the office, the Property Record Card is reviewed and all property characteristic information is checked for accuracy. This includes square foot size, construction, finished area, out buildings, etc. Any changes may affect the final market value. A

During this review, the property owner may provide information they would like to have considered such as appraisals, market analysis, special conditions or influences they feel may affect the property value.

The owner must provide an action desired such as their estimate of value as of January 1. A statement of "it's too high" is vague and not definable.

For residential properties, Assessor staff will review the sales listing for the appropriate neighborhood with the owner and explain the basic neighborhood system. If desired by the owner, a copy of the sales listing for his neighborhood will be provided once the owner has signed a confidentiality oath statement.

Property owners will be provided a copy of the review form.

**Upon completion of the review the property owner will receive by mail:**

An amended schedule reflecting updated market value and estimated tax amount.

*Or*

Notification that no changes have been made, advising them of their option to continue a formal appeal if so desired.

***Formal Appeal Process***

If after a review the property owner feels the value of his property is incorrect, he may file an official appeal. Official Appeal of Assessment forms are available in the Assessor's office. Copies of the form or statement must be filed with the Assessor within 30 days of the mail date or postmark date on the Assessment Schedule. A copy of the Rules of Practice and Procedures for Appeal before the County Board of Equalization Involving Taxation Matters are available for the property owner at the Assessor's office. An appeal may be withdrawn at any time by written notification to the Clerk's and Assessor's offices. A general order of proceedings follows:

A hearing time/date is set and owner notified by mail. The County Assessor and the person contesting the assessment (petitioner) must disclose witnesses and exchange information, evidence and documents relevant to the appeal no later than fifteen (15) days prior to the hearing. This includes anything that is to be presented as evidence during the hearing.

The County Commissioners serve as the County Board of Equalization. Other persons attending the hearing will include the hearing officer, recording secretary, secretary to the board, counsel for the board, parties to the appeal.

The Petitioner is first to present evidence or witnesses. Any testimony presented may be questioned by the Assessor, the Assessor's attorney, or member of the board.

The Assessor or a deputy presents evidence or witnesses. The testimony may be questioned by the petitioner, his agent or member of the board.

After all testimony and evidence is presented, a brief closing statement may be made by each side.

The Board will notify participants in writing of their findings and any appeal action available to them no later than the first Monday in August.