

PROTESTING A LOCAL PROPERTY TAX ASSESSMENT

As a taxpayer, if you disagree with any action the assessor has taken involving your property, you have the right to protest to the county board of equalization. The following steps will help you understand this process.

Step 1: Should you protest? The county board of equalization is similar to a court of law, although its procedures are not as formal. As with a court, the county board has the authority to decide only certain issues; it must base its decision on evidence; and it hears evidence from both sides – the taxpayer and the assessor – before it makes a decision. In deciding whether to protest, you should ask:

- Does the protest involve an issue the county board has authority to decide? This is usually limited to whether the property was properly classified and valued at fair value. It also may involve whether the property is exempt from taxation.
- Do you have evidence to support your protest? (See Step 4).

Step 2: Ask to meet informally with the assessor to determine whether there are misunderstandings or errors that can be corrected without continuing with a formal appeal. You do not need to hire a lawyer or a tax agent for the meeting. (Note: Discussions with the assessor are important, but they do not “stop the clock” for filing an appeal!)

Step 3: If you wish to formally contest the assessment of your property, you must file with the county assessor not later than the close of business on the thirtieth (30th) day after the date the assessment schedule was properly sent pursuant to W.S. 39-13-103(b)(vii), a statement under oath explaining why you believe the assessment is incorrect. Your county assessor will have a form available for your use. You must disclose witnesses and provide copies of all evidence and documents relevant to the appeal to the county assessor no later than thirty (30) days prior to the scheduled County Board of Equalization hearing. Failure to file evidence or documents will result in exclusion of said evidence or documents from consideration. The appeal may be dismissed if any person willfully neglects or refuses to attend a meeting of a county board of equalization and be examined or answer any material question upon the board’s request.

Step 4: Gather information. You should ask the assessor for a copy of the appraisal records for your property. These records contain a detailed description of your property (and may include a photograph). If the property description is incorrect, it could result in an incorrect value. Also, if you believe a specific characteristic affects the value of your property, provide a photograph of the particular area or item for field review.

The assessor also relies on sales information to set fair market value for your property. This sales information is confidential and cannot be disclosed. Other information, however, may be made available depending upon the public information practice of your assessor. The assessor may disclose a range of sales that were considered in setting values for the “neighborhood” which contains your property. The assessor should also disclose the values placed on similar homes in your neighborhood. If there is a big difference, ask the assessor to explain.

You should keep a few important points in mind if you decide to use sales information as evidence to support your protest:

- If you sold or bought the property recently you may wish to bring the sales contract, especially if the sale has not been filed through courthouse records. It is important to understand, however, that one sale does not establish “fair market value”.
- You may need to collect evidence on recent sales of homes similar to yours. Neighbors or real estate professionals are good sources. You should obtain either documentation or sworn statements from the person providing the sales information. Be sure to use only recent sales that are substantially similar to your home in size, age, location, and type of construction.
- An independent narrative fee appraisal by a certified real estate appraiser is evidence of your property’s market value, especially if the appraisal is recent (less than 18 months old). Other information which the assessor may consider (but which may not be sufficient for an official protest) include insurance records or a letter by a real estate agent stating their opinion of value based on mass appraisal practices.
- Weigh the cost of preparing a protest (especially the cost of a fee appraisal against the potential tax savings it may provide).

If your protest concerns whether your property should be classified as agricultural, be prepared to satisfy the following qualifications:

1. The land is presently being used and employed for an agricultural purpose (Cultivation of the soil for production of crops, production of timber products or grasses for forage, or rearing, feeding, grazing or management of livestock).
2. The land is not part of a platted subdivision. Pursuant to Section 39-13-103(b)(x)(B)(II), individual subdivision parcels of thirty-five (35) acres or more “which otherwise qualifies as agricultural land” may be considered for agricultural classification.
3. The land is not leased land and the owner has derived annual gross revenues of not less than Five Hundred Dollars (\$500.00) from the marketing of agricultural products from the subject land, OR the land is leased and the lessee has derived annual gross revenues of not less than One Thousand Dollars (\$1,000.00) from the marketing of agricultural products.
4. The land has been used consistent with the land’s size, location and capability to produce as an agricultural operation as defined by Department of Revenue Rules and the Mapping & Agricultural manual that is published by the Department of Revenue.

Step 5: Presenting your protest. The county board (or clerk) will notify you of the date, time and place when the county board of equalization will consider your protest. The board may require you or your agent appear, be examined, and produce evidence or documents. If you neglect or refuse to attend and be examined when requested, the county shall refuse to grant an adjustment in the assessment and may assess hearing costs to the party. At the meeting you should keep the following points in mind:

- Be on time and ready to present your evidence and argument.
- Stick to the facts of your presentation. The county board cannot consider financial problems, tax rates, government budgets, inflation, local politics or personal opinions.

- Be direct, concise, and honest. The hearing officer will ask you to take an oath before you present evidence. You may wish to prepare a simple, well-organized opening statement to read. This allows you to stress the key facts by writing them down in a logical order and making copies for each board member. Minutes of the meeting will be taken (or recorded by a court reporter).
- Recognize the county board is serving a judicial function. It listens to both the taxpayer and the assessor before making a decision.

Step 6: Should you appeal to the State Board of Equalization? The County Board shall decide all protests heard and provide the protestant with a written decision no later than the first day of October. If you are dissatisfied with the county board findings, you have the right to appeal to the State Board of Equalization. If you decide to appeal, you must file a written notice of appeal within thirty (30) days from entry of the county board decision with:

State Board of Equalization
Attn: Executive Secretary and Attorney
P. O. Box 448
Cheyenne, WY 82003

The notice should briefly state the decision appealed from, the grounds upon which the appeal is based, the relief desired, and your address. Procedural rules governing the appeal may be obtained from the State Board. One important rule deserves mention as it limits the type of information that may be considered by the Board. In most appeals, the State Board will only consider the evidence presented to the county board, thus additional evidence cannot be presented to the State Board. This rule emphasizes the importance of presenting your best case to the county!

Step 7: Should you appeal to the district court? The State Board will mail you a written decision and order that cannot be reconsidered by the Board. If you are dissatisfied with the order, you have the right to appeal to the district court in your county. You should consult an attorney with regard to your appeal and for advice on complying with procedural rules applicable to such appeals.