

HOW TO FILE A PROPERTY TAX APPEAL

The following is a guideline that will give any taxpayer the basic steps to be followed to file a formal appeal to the Niobrara County Board of Equalization. This guideline will be beneficial to you if you are considering a protest and hopefully will help you understand the process necessary to build a good solid protest file in case you want to take your issue further than the County level. The following are some very basic steps you will need to follow to be in compliance with the Wyoming Statutes as well as the Uniform County Board of Equalization Practice and Procedure Rules that the County adopted and follows.

- 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 market value. It also may involve whether the property is exempt from taxation.
 - Do you have evidence to support your protest?

If you disagree with your assessment, the first step is to come and talk to the assessor's office about why you feel your assessment is in error. The assessor or their deputy will require you to go over your file with her/him to help determine if there are any errors in the data that has been collected up to this point. The assessor will also advise you as to the basis of your value and the method that was used to determine the value of your property. Misunderstandings or errors may 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 and the first step, but they do not "stop the clock" for filing an appeal!)

- After you have heard the explanation of your valuation, if you still do not agree with the value, request an application to protest from the assessor. This application is a standard form that requires some very necessary data to be completed by the taxpayer to begin creating the legal record for your appeal. Please keep in mind at this point that your appeal will be handled just like a legal lawsuit. You will not be required to retain an attorney for this appeal process; however, you may choose to do so. You will be required to give testimony, you will need to admit evidence for your protest, and you will be able to call expert witnesses. (If you do not submit evidence of some kind, your chances of winning this appeal are not good. The assessor's record is presumed to be correct by statute unless it is proven wrong. The burden of proof lies with the taxpayer.)
- The petitioner must **file within 30 days after the assessment schedule was sent** pursuant to W.S. 39-13-103(b)(vii). If the 30th day is not a business day, the statement shall be filed by the first business day thereafter. The statement may be filed by regular mail, hand delivery, or electronic means. Electronic filings received after normal business hours will be considered filed on the next business day. The petitioner shall send a signed or otherwise duly executed original of any statement filed by electronic means to the assessor by regular mail or hand delivery the next business day after the electronic transmission. (See Chapter 7, UNIFORM COUNTY BOARD OF EQUALIZATION PRACTICE AND PROCEDURE RULES). This appeal consists of a statement under oath which must be filed with the County Assessor. This form is called the "Statement to Contest Property Tax Assessment".

- You will be notified by the county clerk about the date and time of the hearing.
- The county assessor and the person contesting the assessment, or their 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 thirty (30) days prior to the scheduled county board of equalization hearings.
 - You will need to 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.

- A county board of equalization may receive evidence relative to any assessment and may 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 assessment shall be granted to or on behalf of any person who 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. Minutes of your protest will be taken and filed with the county clerk. Recognize the county board is serving a judicial function. It listens to both the taxpayer and the assessor before making a decision.
- After the hearing, the county board of equalization will provide you with a written decision. If the decision is still not satisfactory to you, you may appeal the county board's decision to the State Board of Equalization in Cheyenne no later than thirty (30) days from the date of the final decision of the county board of equalization.
- The county assessor may appeal any decision or order of the county board of equalization to the State Board of Equalization.
- The county board of equalization has no power to and shall not set tax policy nor engage in any administrative duties concerning assessments which are delegated to the State Board of Equalization, the Department of Revenue, or the county assessor.