

Board of Equalization

❖ *Mission and philosophy*

The mission of the State Board of Equalization is to ensure uniform taxation of property in accordance with tax statutes through:

- Well-reasoned decisions arising from the appeals of any interested person of the action of the Department of Revenue and the county boards of equalization; and

- Equalization actions instituted to ensure, for property tax purposes, equal and uniform market value of all properties in the state.

The State Board of Equalization consists of three full-time members appointed by the Governor and confirmed by the Senate. Members serve six-year staggered terms. No more than two board members may be of the same political party. The board has two primary functions:

- Members sit as a panel to hear, decide and issue findings of fact, conclusions of law and orders from tax appeals. These appeals arise from final decisions of the Department of Revenue and appeals from decisions of county boards of equalization. In this capacity, members serve as the tax appeal board for the state of Wyoming.

- As required by the state constitution, the board is mandated to equalize property taxes, based on the fair market or productive value standard, in the several counties.

❖ *Results of outcomes*

During fiscal year 1999 the board issued 74 opinions. A majority of those were issued in May and June, 1999. Many of those appeals concerned matters that had been under consideration for a number of years, some as far back as 1994. These older appeals created a bottleneck because each subsequent year, the taxpayer appealed the same issues again. There have been a significant number of cases settled and, as of the end of this fiscal year, there were 243 cases pending in various stages of litigation. This is a net reduction of 143 from the end of fiscal year 1998. The board credits the technical support provided by the Governor's Office and the Legislature for this progress. The Governor allocated monies to employ outside attorneys to assist in drafting opinions. The Legislature allocated an additional full-time position for an in-house attorney to assist with drafting opinions and general legal assistance. The board instituted procedures to prioritize cases needing immediate attention and monthly assignment of work and priorities. The board anticipates that as it is able to decrease the amount of older appeals, it will not require the assistance of outside counsel and will be able to handle the workload in a timely manner. The increased number of decisions being issued has greatly impacted the support staff of the board. The staff is not only busy processing the increased work of the board, but has been impacted by the court

General information

Edmund Schmidt, Chairman

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Year established and reorganized

Established 1890, reorganized 1991 and 1995

Statutory references

Article 15, Sections 9 and 19, Wyoming
Constitution; Generally Wyo. Stat. § 39-1-102.1

Number of authorized personnel

Seven full-time, three part-time

Clients served

Taxpayers, county assessors, county commissioners, the Department of Revenue and the Department of Audit

Budget information

General funds	\$1,000,227
Other	0
Total	\$1,000,227

appeals from the large number of opinions issued by the board. Because of the board's expeditious reduction of the backlogged cases, additional clerical support for the board's activities is necessary. The board anticipates making more progress in the area of backlogged decisions, with the ultimate goal that a decision will be rendered within the assessment cycle within which it may originate.

The equalization process continues to require the attention of the board. The board is pleased to report that all the county assessors' 1999 abstracts met the statistical analysis rules, comparing the assessed valuations assigned to the sales ratio studies. The mill levy reports were in order after minor corrections. The board has had an excellent working relationship with the Wyoming Assessors' Association and the Department of Revenue. A joint task force was formed to update prior guides and forms regarding the Statements of Consideration that are used to establish sales studies to value locally assessed property. The final work product will be available to assessors' offices by September. The State Board of Equalization is cautiously optimistic that future joint projects will be forthcoming.

A concern for the board is the equalization of properties other than residential, and the board anticipates developing strategies to statistically analyze other types of property to ensure they are being equally assessed.

The board is designing a more automated computer software program that will develop an automated tracking system.

The board was able to obtain a search program that enables efficient legal research, but the program is limited to recent years; eventually, the board would like to develop a hard copy of a topical index to assist in more historical research projects.

❖ *Strategic plan changes*

The board will continue to shorten the acceptable time frame to issue opinions in pending cases with the goal to resolve an appeal within the same assessment cycle as it is filed. The board will continue to work toward implementing processes and rules to ensure that all comparable property is equally assessed.

Board of Equalization organization chart

