

Board of Equalization

❖ *Mission and philosophy*

Mission: The State Board of Equalization is a constitutional and professional board of three Wyoming residents appointed by the governor and confirmed by the Senate to advance a stable, equitable and uniform tax system for the people of Wyoming by providing a forum for appeals from final decisions of county boards of equalization and the Department of Revenue and by providing a process for equalization.

Philosophy: The State Board of Equalization strives to use its expertise and its values — professionalism, fairness, integrity — to guide it in everything it does. By administering the equalization and tax appeal functions in a professional, efficient, knowledgeable and fair manner, the board believes the people of Wyoming will continue to trust in and rely on Wyoming's system of taxation.

Ensuring the system of taxation is uniform and equal is key to a successful revenue program. Consequently, the board thinks critically about the tax system and how it can be made better. The board believes in the constant collection and analysis of data that informs it how the system is working, so that it may continue to adjust and improve the equalization and appeals functions of the system of taxation in Wyoming. In addition, the board believes information about the equalization and appeals processes should be easily accessible and understandable by the taxpayers of Wyoming. Finally, the board believes it can issue timely and well-considered decisions and interpretations of the law only through the adoption of high ethical standards and fair procedures and the maintenance of a high degree of professional knowledge and competence.

❖ *Results of outcomes*

All 23 counties were evaluated to determine if reliable sales information was used in determining value of property. All counties were in compliance with the fair market value standard. It was determined that statistical analysis can be developed for 55 percent of the non-residential property types. An equalization report was issued by Oct. 1, 2000. All the errors were resolved in the mill levy reports. One hundred percent of the decisions involving review of county board decisions were issued within 12 months of notice of appeal. Eighty-five percent of the decisions involving appeals of the Department of Revenue were issued within 18 months of receipt of notice of appeal. An automated tracking system was developed and implemented giving monthly reports as to status of the docket. A keyword system has been purchased and is being used to assist with legal research.

❖ *Strategic plan changes*

No significant changes are planned.

General information

Edmund J. Schmidt, Chairman

Agency contact

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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

Clients served

Taxpayers, county assessors, county boards of equalization and the Departments of Revenue and Audit.

Budget information

General funds	\$1,034,265
Other	0
Total	\$1,034,265

Board of Equalization organization chart

