

# Board of Equalization

## Mission and philosophy

The State Board of Equalization is a constitutionally-mandated 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 the state. The board fulfills this mission 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.

The State Board of Equalization strives to use its expertise and its values - professionalism, fairness, and integrity - to guide all agency activities. 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 the state's system of taxation.

Ensuring that 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 improved. The board believes in the constant collection and analysis of data that provides information as to how the system is working, enabling the board to improve the equalization and appeal functions. In addition, the board believes information about the equalization and appeal processes should be easily accessible to and understood by the taxpayers of Wyoming. Finally, the board 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 setting property values. Based on the board's sales ratio studies, all counties were found to be in compliance with the fair market value standard. Therefore, the board did not need to issue any orders requiring equalization. The board reviewed and certified all mill levy reports, to ensure taxing levels within constitutional and statutory limits. The board continued to review different types of nonresidential property to determine the feasibility of statistical analyses; the board met with the County Assessors' Task Force and the Department of Revenue to evaluate methods of analyzing commercial and industrial property.

The board met or exceeded its goals in timely review of tax appeals, issuing 100 percent of the decisions involving appeals from county boards of equalization within 12 months of the notice of appeal being filed, and 99.14 percent of the decisions involving actions of the Department of Revenue within 18 months of receipt of the

### **General information**

Edmund J. Schmidt, chairman

### **Agency contact**

Edmund J. Schmidt  
P.O. Box 448  
Cheyenne, WY 82003  
<http://taxappeals.state.wy.us>

307/777-6989

### **Other locations**

Does not apply

### **Year established and reorganized**

Established 1890; reorganized 1991 and 1995

### **Statutory references**

Wyoming Constitution, Article 15, Sections 9, 10 and 15  
Wyoming Statutes Section 39-11-102.1

### **Number of authorized personnel**

Seven full-time

### **Organization structure**

Single program; no divisions

### **Clients served**

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

### **Budget information**

General funds	\$485,115
Other	0
<b>Total</b>	<b>\$485,115</b>

notice of appeal. The automated case management system is being used to monitor the docket and keep the cases current.

## Strategic plan changes

No modifications planned.

## Board of Equalization organization chart

