

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 Wyoming. The mission of the State Board of Equalization is to ensure uniform and equal taxation through the issuance of well reasoned decisions and the institution of actions to ensure the equalization of market value of all properties among Wyoming's counties. 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 Wyoming'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 the constant collection and analysis of data provides information as to how the system is working and enables 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

The Board of Equalization met its goal of issuing well-reasoned, timely decisions in appeals from actions of the Department of Revenue or county boards of equalization. 1) The Board met or exceeded its goals in timely review of tax appeals, issuing 98 percent of the decisions involving actions of the Department of Revenue within 18 months of receipt of the notice of appeal where no extension of time was requested by the parties. 2) The Board met its goal of timely review of tax appeals from decisions of county boards of equalization by issuing 100 percent of the decisions within 12 months of the notice of appeal being filed where no extension of time was requested by

General information

Roberta A. Coates, Chairman

Agency contact

Wendy J. Soto
307/777-6989
P.O. Box 448
Cheyenne, WY 82003
<http://taxappeals.state.wy.us>

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

Authorized personnel

Seven full-time

Organizational 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	\$612,692.74
(7/1/2003 through 6/30/2004)	
Other.....	0
Total.....	\$612,692.74

the parties. 3) The Board continues to keep the data current and to improve its automated case management system.

The Board of Equalization also met its objective of issuing orders, as necessary, to ensure equalization of the fair market value of all properties among the several counties. 1) All 23 counties were evaluated to determine if reliable sales information was used in setting property values. 2) 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 issue any orders requiring equalization. 3) The Board reviewed and certified all mill levy reports, to ensure taxing levels were within constitutional and statutory limits. 4) 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 uniformly categorizing and analyzing commercial and industrial property.

Strategic plan changes

The Board of Equalization intends to participate in the State's Strategic Planning, Results-Based Accountability process to revise its strategic plan.

Board of Equalization organization chart

