

2018 Annual Report

Name of Agency: State of Wyoming Board of Equalization

Agency Information:

- Director's Name and Official Title:
 - Martin L. Hardsocg, Chairman
 - David Delicath, Vice-Chairman
 - E. Jayne Mockler, Board Member
- Agency Contact Person: Nadia Broome, Executive Assistant
- Mailing Address: P.O. Box 448, Cheyenne, WY 82003
- Agency Contact Phone Number: 307-777-6989
- Website URL: <https://taxappeals.state.wy.us/>
- Other Locations: n/a

Statutory References: Article 15 §9 of the Wyoming Constitution established the State Board of Equalization. The general duties and authorities of the Board are defined by the Wyoming Statutes Annotated section 39-11-102.1.

Basic Information:

- Number of Employees: 6
- Number of Members: 3
- Clients Served (persons and governmental entities most impacted): The Board serves all Wyoming taxpayers, the Department of Revenue, the Department of Transportation, the Department of Audit, liquor license holders, county assessors, county boards of equalization and various other state, county and local government agencies to the extent interested in tax disputes or the valuation of properties generally.
- Agency to Which Your Group Reports: Governor's Office
- Meeting Frequency: The State Board meets once per week, pursuant to Wyo. Stat. Ann. § 39-11-102.1(c), however the Board is constantly in session during regular business hours, Monday through Friday from 8:00 a.m. to 5 p.m. with no formal adjournment. Rules, Wyo. State Bd. Of Equalization, ch. 1 § 2(a), 3(a).
- Pursuant to Wyo. Stat. Ann. §39-11-102.1(c)(iv), the Board hears appeals from county boards of equalization and, as the adjudicating body, decides questions that arise with respect to statutory construction that affect the assessment, levy, and collection of taxes. In addition, pursuant to Wyo. Stat. Ann § 39-11-102.1(c), the board reviews decisions of

the Department of Revenue upon appeal of an individual or entity adversely affected. Procedurally, the Board holds contested case hearings, as necessary, pursuant to its own rules of practice and procedure and the Wyoming Administrative Procedure Act. Wyo. Stat. Ann § 39-11-102.1(c)(viii). The Board may also investigate claimed violations of tax law upon request, and has discretion as to how the investigation will occur. Wyo. Stat. Ann. § 39-11-102.1(c)(x).

- The Board also hears appeals concerning the Department of Revenue, Liquor Division, administrative revocation or suspension of liquor licenses. Wyo. Stat. Ann. § 12-7-201(d).
- Finally, the Board holds annual abstract reviews to examine the abstract assessment roll of every county in Wyoming, to ensure that all taxable property across the state is uniformly assessed at fair market value. Wyo. Stat. Ann § 39-11-102.1(c)(ii). These meetings occur in June, and in special circumstances extend through July. After completion of the abstract reviews, the Board examines the report of valuations, levies, and taxes from each county, then convenes with each county assessor to certify the amount to be levied for state purposes pursuant to Wyo. Stat. Ann § 39-11-102.1(c)(ix).

Budget Information/Expenditures for FY18: \$895,991.76

Core Business/Primary Functions: The primary functions of the Board are: (1) to adjudicate disputes challenging specified decisions of the Department of Revenue or a county board of equalization, and (2) to review locally assessed property tax assessments for non-uniformity or a county's failure to assess at fair market value and, if necessary, to initiate equalization proceedings to correct.

(1) Tax and liquor licensee Appeals

Although an administrative agency, the Board functions much like a court. Its workload depends on conflicts arising outside the agency, and its ability to dispose of/adjudicate pending matters is constrained by established procedures and the actions of parties before it. The Board, however, is unlike a court of general jurisdiction in that most cases arise from state and local tax decisions, and the Board's jurisdiction is limited.

(2) Equalization

The Board has constitutional and statutory authority to equalize values. The Board annually reviews abstracts of property valuations (generally based on confidential sales information) submitted by the county assessor in each county, and evaluates those abstracts for uniformity by employing recognized principles of statistics. The Board normally addresses errors by consulting with county assessors on possible changes to work practices. Statistical anomalies which surface during the annual evaluations often arise from conditions, such as rapid local growth, which do not warrant changes in the work practices of county assessors. After the abstracts are approved, the Board certifies the mill levy for each county. The Board also verifies necessary school foundation levies and state wide mill levies with the State Auditor and State Treasurer. When necessary the Board may be required to equalize valuation on all property in Wyoming's counties, an extremely labor intensive and contentious process.

Performance Highlights/Major Accomplishments of FY 2018:

The Board generally measures its performance by the number of decisions issued versus number of outstanding appeals in a given year. However, the ratio of cases resolved versus outstanding appeals must be considered in light of the types and complexity of appeals. Tax appeals may be particularly complex, may present novel constitutional or esoteric legal questions, and/or may require multiple contested case hearings or hearings lasting longer than a week. The parties may request, or the Board may itself order, multiple briefings to fully consider complex cases. As of June 30, 2018, there were 20 cases pending before the Board. In fiscal year 2018, 54 cases were docketed with the Board, 26 opinions were issued, and 54 cases were dismissed. The Board follows internal opinion guidelines to ensure that decisions are issued in a timely fashion, and this has reduced instances of cases remaining unresolved for longer than six months following the completion of all briefing. Correspondingly, to better serve the State of Wyoming and its citizens in the Board’s appellate and equalization capacity, the Board is diligently working to revise its rules of practice and procedure pursuant to Wyo. Stat. Ann § 39-11-102.1(c)(i). The Board hopes to enact the revised rules of practice and procedure during the fiscal year 2019.

Organizational Chart:

