

2019 Annual Report

Name of Agency:

Wyoming State Board of Equalization

Agency Information:

- Directors' Names and Official Titles:
 - David L. Delicath, Chairman
 - E. Jayne Mockler, Vice-Chairman
 - Martin L. Hardsocg, Board Member
- Agency Contact Person: Nadia Broome, Executive Assistant
- Mailing Address: P.O. Box 448, Cheyenne, WY 82003
- Agency Contact Phone: 307-777-6989
- Website URL: <http://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 Wyoming Statutes section 39-11-102.1.

Basic Information:

- Number of Employees: 6
- Clients Served (type of clients): The Board serves all Wyoming taxpayers, the Department of Revenue, county assessors, county boards of equalization, and various other state, county and local government agencies.
- Agency to Which Your Group Reports: The Governor's Office.
- Number of Members: 3
- Meeting Frequency: The Board meets once each week, pursuant to Wyoming Statutes section 39-11-102.1(c). However, the Board is constantly in session during regular business hours, Monday through Friday from 8:00 am to 5:00 pm, with no formal adjournments. Rules, Wyo. State Bd. of Equalization, ch. 1, §§ 2(a), 3(a). The Board's constant session makes it available to convene at any time if a matter requires consideration or action.

Budget Information/Expenditures for FY 19:

\$856,762.13

Core Business/Primary Functions:

The Board's primary functions are: (1) to adjudicate disputes arising from decisions of the Department of Revenue or county boards of equalization; and (2) to equalize valuation of all taxable property in Wyoming counties.

(1) Appeals

Under Wyoming Statutes section 39-11-102.1(c), the Board adjudicates appeals from county boards of equalization and decides questions affecting the assessment, levy, and collection of taxes. Also under Wyoming Statutes section 39-11-102.1, the Board reviews decisions of the Wyoming Department of Revenue upon appeal from an individual or entity adversely affected. The Board holds hearings in accordance with its own rules of practice and procedure and the Wyoming Administrative Procedure Act. Although it is an administrative agency of the Executive Branch, the Board functions much like a Judicial Branch court in its appellate capacity. Its workload depends on conflicts arising outside the agency, and its ability to dispose of disputes is limited by established procedures and the actions of the parties to those disputes. The Board, however, unlike a court in the sense that most of its cases arise from state and local tax and assessment procedures.

(2) Equalization

The Board has constitutional and statutory authority to equalize assessments. Each June (and sometimes extending into July), the Board reviews the abstract assessment roll of each Wyoming county (largely based on confidential sales information) to ensure that all taxable property in the state is assessed at fair market value. The Board normally address errors by consulting with county assessors on possible changes to their work practices. Statistical anomalies that surface during the annual evaluations often arise from conditions, such as rapid growth, that do not warrant changes. After completing the abstract reviews, the Board examines the report of valuations, levies, and taxes from each county, and meets with each county assessor to certify the amount to be levied for state purposes in accordance with Wyoming Statutes section 39-11-102.1(c)(ix). The Board also verifies necessary school foundation levies and state-wide mill levies with the State Auditor and State Treasurer. When necessary, the Board is required to equalize valuation on all property in a county.

Performance Highlights/Major Accomplishments of FY 2019:

The Board generally measures its performance by the number of appellate decisions it issues and the number of appeals awaiting decision. As of June 30, 2019, there were 21 cases pending before the Board, 15 of which were awaiting a hearing or briefs from the parties. In FY 2019, the Board largely eliminated the backlog it experienced in past years.

Docket Summary as of June 30, 2019:

Fiscal Year (7/1 – 6/30)	Appeals Docketed	Opinions Issued	Appeals Dismissed	Appeals Pending on 6/30
2014-15	74	12	69	34
2015-16	65	13	53	33
2016-17	72	10	40	55
2017-18	54	26	55	28
2018-19	58	20	47	19

Organizational Chart:

