

Wyoming State Board of Equalization FY2020 Annual Report

General Information

- Agency Name: Wyoming State Board of Equalization
- Directors' Names and Official Titles:
 - David L. Delicath, Chairman
 - E. Jayne Mockler, Vice-Chairman
 - Martin L. Hardsocg, Board Member
- Agency Contact Person: Jennifer Fujinami, Executive Assistant
- Agency Contact Phone: 307-777-6989
- Mailing Address: P.O. Box 448, Cheyenne, WY 82003
- 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.
- Clients Served: The Board serves all Wyoming taxpayers, the Department of Revenue, the Department of Transportation, county assessors, county boards of equalization, and various other state, county and local government agencies.
- Budget Information/Expenditures for FY20: \$860,501

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, is 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 addresses 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 FY2020:

The Board generally measures its performance by the number of appellate decisions it issues and the number of appeals awaiting decision. The Board began FY2020 with 20 appeals pending, and it docketed 55 more appeals during the fiscal year. The Board issued opinions in 20 appeals and dismissed 45 appeals, leaving 10 appeals pending at the end of the fiscal year, all of which were awaiting a hearing or briefs from the parties.

During FY2020, the Board's Executive Secretary/Staff Attorney retired. Due to the budgetary situation, the Board has elected not to fill that vacancy. Instead, each of the remaining Board and staff members has assumed a portion of that employee's duties.

Organizational Chart:

