

2015 Annual Report

Name of Agency: Wyoming State Board of Equalization

Agency Information:

- Director's Name and Official Title:
E. Jayne Mockler, Chairman
Martin L. Hardsocg, Vice Chairman
Robin Sessions Cooley, Board Member
- Agency Contact Person: Jessica Brown, 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 (if applicable): 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 Annotated 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: Once per week

Budget Information/Expenditures for FY15: \$796,349.04

Core Business/Primary Functions: The primary functions of the Board are: (1) to adjudicate disputes challenging decisions of the Department of Revenue or a county board of equalization, and (2) to equalize valuation on all property in Wyoming counties.

(1) Appeals

Although an administrative agency, the Board functions much like a court. Its workload depends principally on conflicts arising outside the agency, and its ability to dispose of pending matters is constrained by established procedures and the actions of the parties before it. The Board, however, is unlike a court in that most cases arise from state and local tax and valuation procedures which reoccur on an annual basis.

(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 is required to equalize valuation on all property in Wyoming's counties.

Performance Highlights/Major Accomplishments of FY2015:

The Board generally measures its performance by the number of outstanding appeals. As of June 30, 2015, there were 56 cases pending before the Board. The overall decline in the Board's decision backlog, coupled with procedural adjustments, has made it possible for the Board to reduce the time necessary to decide its cases. Some complex cases, however, require significant amounts of time and effort.

Docket Summary as of June 30, 2015

Fiscal Year (7/1-6/30)	Docketed	Opinions	Dismissals	Pending 6/30	Variance
2010-2011	82	13	130	43	(61)
2011-2012	149^	14	110	68	25
2012-2013	69	22	71	44	(24)
2013-2014	95	6	80	53	9
2014-2015	74	12	59	56	3

^Includes 2 cases remanded to SBOE from Sup. Ct.

Organizational Chart:

