

2016 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: 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 5:00 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. Therefore, the Board holds hearings, as necessary, during regular session, pursuant to its own rules of practice and procedure and the Wyoming Administrative Procedure Act. Wyo. Stat. Ann. § 39-11-102.1(c)(viii). Additionally, 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 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, at such time the Board 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). The nature of the Board's constant session ensures that the Board is available to convene at any time if a matter before it requires consideration or discussion pursuant to Rules, Wyo. State Bd. of Equalization, ch. 1, § 3(c).

Budget Information/Expenditures for FY16: \$830,838.49

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 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.

(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 FY2016:

The Board generally measures its performance by the number of decisions it renders on outstanding appeals. As of June 30, 2016, there were 57 cases pending before the Board. In the fiscal year 2016, 65 cases were docketed with the Board, 11 opinions were issued, and 53 cases were dismissed. 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. The Board recently enacted formal opinion guidelines that assist the Board to issue detailed and substantive decisions on pending matters in an efficient and timely manner. Some complicated cases, however, require significant amounts of time and effort depending on the complexity of the issues, the length of the hearing, and the questions the parties propose the Board address in the decision. The Board's goal is to carefully follow its opinion guidelines to timely issue

thorough decisions, as the aforementioned complications allow. 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 own 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 fiscal year 2017.

Docket Summary as of June 30, 2016

Fiscal Year (7/1-6/30)	Docketed	Opinions	Dismissals	Pending 6/30	Variance
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
2015-2016	65	11	53	57	1

Organizational Chart:

