

*Frequently Asked Questions about appeals from County Board of Equalization decisions*

- **I filed my appeal a month ago; why hasn't the Board done anything yet?**

You should have received a copy of the Board's letter asking the County Clerk to send the record of your case to the Board's office *within 60 days*. Once the Board receives that record, it will issue a Briefing Order.
  
- **Do I need to hire an attorney to represent me?**

No. You may hire an attorney if you choose to. You can also represent yourself or you can be represented, at your own expense, by another person you choose.
  
- **The Board has issued a Briefing Order in my case:**
  - **What should I include in my brief?**

Your brief should explain why you believe the County Board's decision is wrong. That explanation should be based on the facts of your case and the laws and rules governing property assessment.
  - **What if I can't file my brief by the due date?**

You can request extra time by filing a motion (a written request) with the Board at least seven days before your brief is due, explaining why you need extra time. You must also send a copy of your motion to the attorney for the County Assessor.
  - **What if I don't want to file a brief?**

You can choose to rely on the information in your notice of appeal. Just inform the Board of that choice, in writing, and send a copy to the attorney for the county assessor.
  - **Can I talk with the Board in person to explain my appeal?**

Within ten days after the briefing order, either party can request oral argument. Oral argument takes place at the Board's office in Cheyenne, and gives the parties a chance to appear in person and argue their positions.
  
- **The Board has scheduled Oral Argument in my appeal:**
  - **What happens at the oral argument?**

At the oral argument, both parties will take turns presenting their arguments.
  - **Do I need to attend the oral argument in person?**

The Board prefers attendance in person, but we can allow participation by telephone or other electronic means if it is requested in advance.

- **Will the Board consider evidence that I didn't present to the County Board?**

The Board is usually limited to reviewing just the evidence that was presented to the County Board. But, at least 20 days before your brief is due, you may ask the Board, in writing, for permission to present additional evidence. Your request should show that the evidence 1) is relevant to an issue the Board must decide; 2) does not just repeat evidence that was presented to the County Board; and 3) there was a good reason you did not present it to the County Board.

- **How soon will I get a decision?**

The Board will issue a decision in your case as quickly as it can, but bear in mind that there are other cases ahead of yours and that the Board must take the time needed to produce a fair decision that accounts for the law and the facts of your case.

- **Where can I find the Board's rules that govern appeals from County Board of Equalization decisions?**

Chapter 3 of the Board's rules governs appeals from County Boards. You can find that chapter on the Board's website at: [http://taxappeals.state.wy.us/board\\_rules.html](http://taxappeals.state.wy.us/board_rules.html). You can also request a paper copy of the rules by calling 307-777-6989.