

2013 ANNUAL REPORT

November, 2013

Agency

Wyoming State Board of Equalization

General Information

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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.

Clients Served: 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.

Quality of Life Result

Wyoming state government is a responsible steward of State assets and effectively responds to the needs of residents and guests.

Contribution to Wyoming Quality of Life

The Board contributes to Wyoming quality of life by providing a fair, unbiased, and efficient forum for disputes with the Department of Revenue, and appeals from county boards of equalization. The Board also assures all property in each county in Wyoming is valued uniformly and equally by county assessors,

consistent with established laws, rules and standards. The Board annually verifies, and corrects if necessary, all local and state mill levies.

Basic Facts

The Board has six employees, including its three members. The Board's budget for fiscal year 2013 is \$851,758.

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

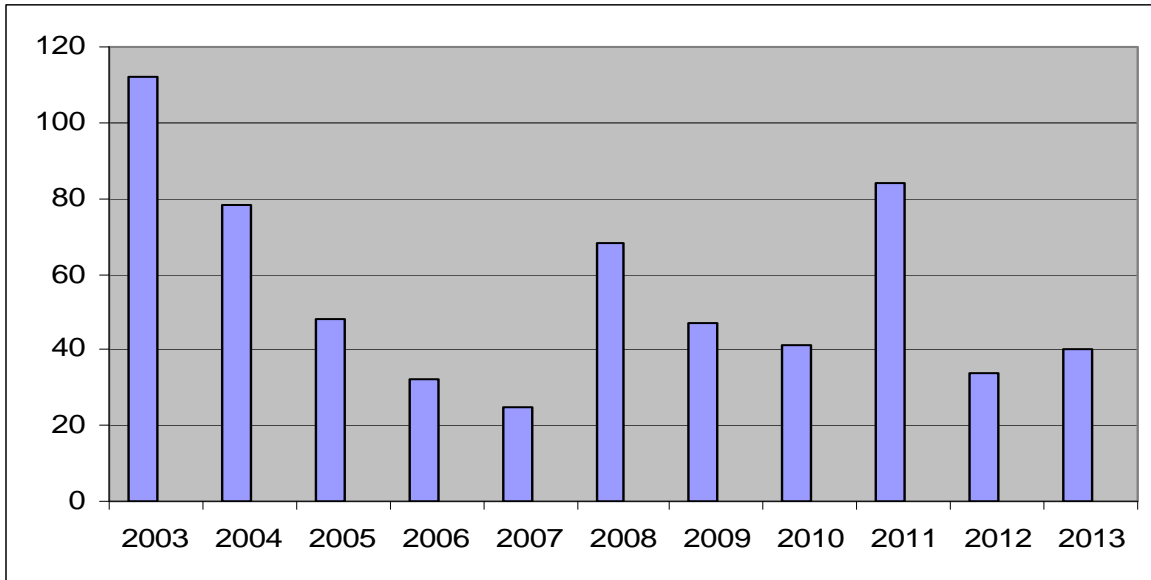
The Board has constitutional and statutory authority to equalize values. The Board annually reviews abstracts of property valuations (generally based on confidential sales information) submitted by the county assessor in each county, and evaluates those abstracts for uniformity by employing recognized 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

(1) Appeals

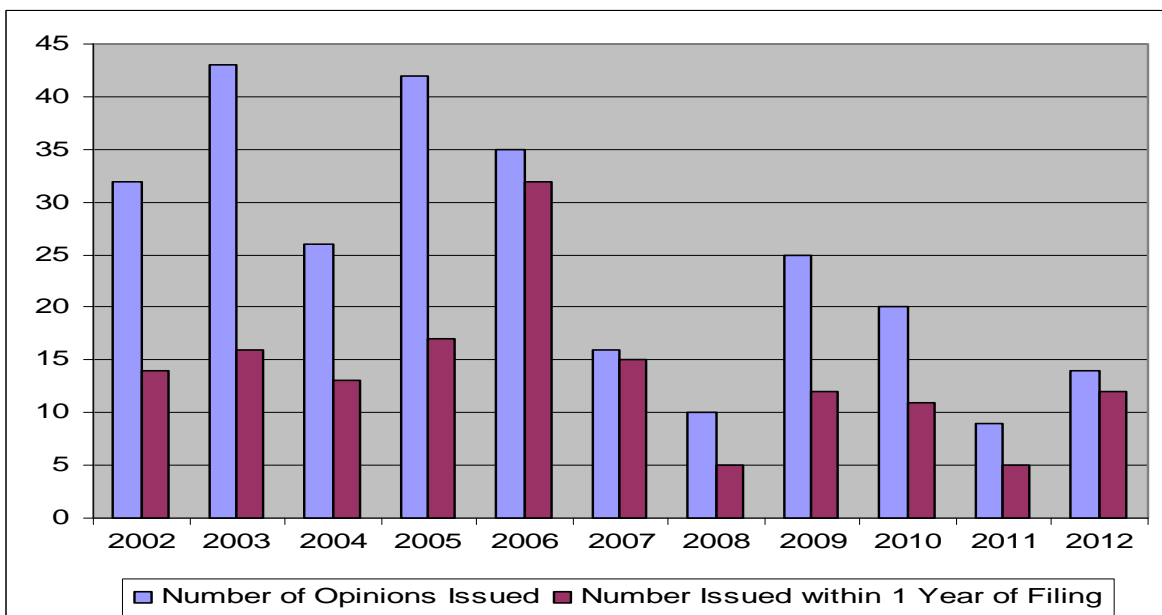
The Board generally measures its performance by the number of outstanding appeals at year end. As of December 31, 2012, there were 34 cases pending before the Board.

Pending Cases as of December 31
(Year 2013 is projected)



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.

Opinions Issued Within 1 Year of Filing



(2) Equalization

The Board evaluates the annual performance of county assessors using procedures established in its Rules, and intervenes if necessary to equalize valuation on specific property in Wyoming counties. The Board did not find any circumstances warranting equalization in 2013, however one county was put on a work improvement plan.

The Story Behind Performance

(1) Appeals

The Board issues written opinions articulating the factual and legal reasons for its decisions. These written opinions are promptly posted on the Board's website. The Board's performance is transparent to the public, except for disclosure of taxpayer information which by law must remain confidential. Its website also provides current information about the Board's calendar, procedural orders, and schedule of hearings, as well as links to its Rules and to the Department of Revenue.

The Board employs a docket management system to assist in establishing priorities for disposition of cases.

The Board strives to write opinions to assure every litigant the Board has scrutinized the evidence presented, and tied the evidence to the law in reaching a decision.

(2) Equalization

The Board evaluates the annual performance of county assessors using procedures established in its Rules, and intervenes if necessary to equalize valuation on all property in Wyoming's counties.

The Board has, over time, modified its practices and procedures for annual review of county abstracts. These changes are generally reflected in Rules which became effective February 10, 2006. Additional practical adaptations were required as a consequence of a new computer assisted mass appraisal (CAMA) system adopted by all counties under mandate from the Department of Revenue. The Board remains in a position to determine whether counties are in compliance with its standards, and fully discloses the details of its own analysis to each assessor. However, due to the inability to have full access to certain aspects of each

county's data and operating systems, the Board's ability to determine the causes of non-compliance has been affected.

What Has Been Accomplished?

The Board has established a consistent body of administrative case law.

The Board maintained control of its docket, resulting in timely disposition of cases.

The Board conducted its annual review of county assessor performance. With the assistance of the Department of Revenue, the Board has improved the state's ability both to identify assessors who may benefit from further evaluation and assistance, and to provide such evaluation and assistance.

Budget Implications

None.