

Wyoming Administrative Rules

Equalization, Board of

General Agency, Board or Commission Rules

Chapter 1: General Procedures

Effective Date: 02/02/2021 to Current

Rule Type: Current Rules & Regulations

Reference Number: 211.0001.1.02022021

CHAPTER 1
GENERAL PROCEDURES

Section 1. Authority. These rules are adopted pursuant to Wyoming Statutes 39-11-102.1 and 16-3-102.

Section 2. Board's Office.

(a) The Board's office is located in the Hathaway Building, at 2300 Capitol Avenue, Cheyenne, Wyoming. The Board's office hours are 8:00 a.m. to 5:00 p.m. on business days.

(b) All pleadings, motions or other documents shall be filed with the Board at its office, mailed to the Board at P. O. Box 448, Cheyenne, Wyoming 82003-0448, or received by facsimile, 307-777-6363. Any facsimile received after regular business hours will be treated as received during the regular business hours of the next working day.

Section 3. Sessions of the Board.

(a) The Board shall be considered in daily session, without formal adjournment from day to day, but if occasion requires, it may adjourn to a day certain, or adjourn subject to the call of the Chairman, or a majority of the Board members. The Board shall hold a regular meeting on the first working day of each week at 9:00 a.m.

(b) A majority of the Board shall constitute a quorum for the transaction of business. Formal adoption of decisions by the Board requires a quorum.

(c) The Board shall hold special sessions whenever any matter before the Board requires consideration at a particular time or place, or whenever the Board meets with others for the purpose of discussing any matter for consideration. Such sessions may be held at any place within the State.

(d) The Board shall hold annual sessions:

(i) To discuss assessment practices and valuations for assessment purposes with interested Department of Revenue officials, county officials and taxpayers;

(ii) To recommend valuation work practices and order equalized valuations as the Board may lawfully adopt;

(iii) To fix the levy after the receipt of the certificate from the State Auditor and State Treasurer showing the amount of money required to be raised for State purposes; and

(iv) To take final action on county valuations as reported to the Board by County Assessors.

Section 4. Items to be Contained in Board Minutes. All matters of importance that the Board should consider shall be brought to the Board's attention in formal session. At each formal session, the Board shall have complete minutes taken. After the Board approves the minutes, they shall be filed for permanent public record.

Section 5. Public Records Practices.

(a) The Board shall make its records available for inspection as required by W.S. 16-4-201 through -205. Members of the public, including parties to proceedings before the Board, may review documents maintained by the Board at its office unless the documents are confidential. Original or Board copies of records shall not be removed from the Board office, and review of documents may be restricted to protect the records or prevent unnecessary interference with discharge of the Board's duties.

(b) Pursuant to W.S. 16-3-103(j)(ii), the Board is to adopt the Department of Administration and Information's uniform rules pertaining to procedures, fees, costs, and charges for inspecting, copying and producing public records, to the extent the same are consistent with the requirements of the Board. The Board hereby incorporates by reference Rules, Wyo. Dep't of Administration and Information, Director's Office, Ch. 2 (September 6, 2016), entitled Uniform Procedures, Fees, Costs and Charges for Inspecting, Copying, and Producing Public Records, found at <http://rules.wyo.gov>.

(c) The Board has determined that incorporation of the full text of the rule incorporated in Subsection (b) of this section would be inefficient given the provisions of W.S. 16-3-103(j)(ii).

(d) The incorporation by reference does not include any later amendments or editions of the incorporated material after the applicable date identified in Subsection (b) of this section.

Section 6. Rule-making.

(a) Rule-making shall be conducted in a non-adversarial manner, without pleadings, sworn testimony, rules of evidence, cross-examination, or adverse parties.

(b) Only the Board shall be afforded the privilege of questioning participants during any rule-making hearing. At the start of each hearing, the Board shall announce all restrictions, including time limits on oral comments.

(c) Board decisional meetings shall be scheduled and conducted as public meetings for discussion and decision on proposed rules.

(d) If requested in writing or at a public hearing, the Board shall issue a concise statement of the principal reasons for overruling a comment or consideration. Such statement shall be issued either prior to or within 30 days after adoption of the rule.

Section 7. Petition for rule-making.

(a) Pursuant to W.S. 16-3-106, any person, including the Department of Revenue, may petition the Board for the adoption, amendment or repeal of any rule. The petition shall be filed at the office of the Board, mailed to the Board at P. O. Box 448, Cheyenne, WY 82003-0448, or received by facsimile, 307-777-6363.

The petition shall include:

- (i) The name, address, and phone number of petitioner;
 - (ii) A statement of the terms and substance of the proposed rule or a description of the subjects and issues involved;
 - (iii) If an amendment or a repeal is requested, a citation to the rule to be amended or repealed;
 - (iv) A concise reason for the adoption, amendment or repeal of the rule; and
 - (v) Identification of the statutory authority for the rule and any requested amendment or repeal, if known.
- (b) The filing of a petition shall not stay or affect any duly promulgated rule.
- (c) The Board may schedule a pre-hearing conference with the petitioner to review the petition.

Section 8. Decorum. The conduct, demeanor, and dress of parties, attorneys, and representatives at any Board proceeding shall reflect respect for the dignity and authority of the Board. All clients and witnesses shall be instructed as to appropriate demeanor and dress.

Section 9. Sanctions for Violation of Rules. The Board may impose any of the following sanctions on a party for violation of these rules or any valid order of the Board:

- (a) Striking of briefs or pleadings;
- (b) Drawing an adverse inference;
- (c) Removal of or limitation of participation of any disruptive person in any hearing;
- (d) Continuance of any hearing;
- (e) Dismissal of proceedings;
- (f) Assessment of costs; or
- (g) Any other sanction permitted by law.