

Wyoming Administrative Rules

**Equalization, Board of**

General Agency, Board or Commission Rules

Chapter 4: Board Examination Procedures

**Effective Date:** 02/02/2021 to Current

**Rule Type:** Current Rules & Regulations

**Reference Number:** 211.0001.4.02022021

## CHAPTER 4

### BOARD EXAMINATION PROCEDURES

**Section 1. Authority.** These rules are promulgated by authority of Wyoming Statutes 16-3-102, 18-3-204(a)(ix), and 39- 11-102.1.

**Section 2. Purpose.** These rules are intended to provide process and standards for the Board to carefully examine into allegations of improper, fraudulent, or unequally assessed properties, or allegations of evasion or violation of the tax laws.

#### **Section 3. Allegations and Board Examination.**

(a) The Board may institute an examination upon written allegation meeting the requirements of Subsection (c) of this section that property subject to taxation has not been assessed or has been fraudulently, improperly or unequally assessed, or the law in any manner has been evaded or violated. Except for allegations based in fraud, any request for relief shall be filed with the Board within five years from the date the taxes were paid or should have been paid.

(b) The Board may summarily dismiss such examination if:

(i) The allegation is subject to a legal limitation which precludes Board examination;

(ii) The allegation is not within the Board's jurisdiction;

(iii) In the discretion of the Board, the matter involves an isolated, trivial, or minimal issue or problem which may be remedied through conference and conciliation;

(iv) In the discretion of the Board, the matter involves a final action or inaction of another agency which is properly reviewed by district court or in another proceeding before the Board;

(v) There is no adequate proceeding available to the Board provided by law which will remedy the allegations;

(vi) The allegation fails to meet the requirements of Subsection (c) of this section;

(vii) There is or was available an adequate remedy provided by law which will remedy the allegation; or

(viii) Other good cause as determined by the Board.

(c) The written allegation shall set forth with particularity:

(i) That the applicant filing the allegation is an individual, a business entity registered to do business in the State of Wyoming, a political subdivision of the State of Wyoming, a public officer of the State of Wyoming, or a public officer of a political subdivision of the State of Wyoming.

(ii) The address and phone number of the applicant or the agent of the business entity;

(iii) A verified statement indicating:

(A) The actions to be remedied;

(B) That this is a matter within the jurisdiction of the Board;

(C) That there are no adequate proceedings provided by law which will remedy the allegation;

(D) That the allegation does not arise from an action or inaction of another agency which is properly reviewed by a district court or brought before the Board by another action;

(E) That the applicant filing the allegation has direct knowledge of the action or inaction for which relief may be granted or is directly affected financially by the action or inaction;

(F) The identity of the person or agency or governmental entity performing or failing to perform the alleged action;

(G) The date the taxes were paid or should have been paid; and

(H) The relief desired.

(iv) The applicant filing the written allegation with the Board shall simultaneously serve a copy of the allegation on the party subject of the allegation, including but not limited to the Department of Revenue, county elected officials and/or affected taxpayers.

(d) A written allegation shall be considered filed with the Board upon mailing of the allegation notice as evidenced by a legible postmark, or upon receipt by fax or upon hand delivery as evidenced by the Board's file stamp. Any fax received after regular business hours will be treated as received during the regular business hours of the next working day.

(e) The procedures available to the Board include but are not limited to:

(i) An in-camera investigation by the Board;

- (ii) Open questioning by the Board;
- (iii) An independent investigation by an agent of the Board;
- (iv) A contested case proceeding pursuant to Chapter 2 wherein the applicant making the allegation shall bear the burden of proof of the allegations by a preponderance of the evidence; or
- (v) Other procedures deemed appropriate by the Board.