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Attorneys for Defendants

**IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT
LARAMIE COUNTY, WYOMING**

STATE OF WYOMING ex rel)
MARK GORDON, Governor of the)
State of Wyoming,)
)
Plaintiff,)
)
v.)
)
WYOMING STATE BOARD OF)
EQUALIZATION; E. JAYNE MOCKLER,)
in her official capacity as Chairman of the)
Wyoming State Board of Equalization; and)
MARTIN L. HARDSOCG, in his official)
capacity as Vice-Chairman of the Wyoming)
State Board of Equalization,)
)
Defendants.)
WYOMING STATE BOARD)
OF EQUALIZATION;)
E. JAYNE MOCKLER, in her official capacity as)
Chairman of the Wyoming State Board of)

Docket No. 2026-CV-0204298

Equalization;	)
MARTIN L. HARDSOCG, in his official capacity	)
As Vice-Chairman of the Wyoming State Board of	)
Equalization,	)
	)
Plaintiff Counter	)
Claimants,	)
v.	)
	)
	)
STATE OF WYOMING ex rel	)
MARK GORDON, Governor of the	)
State of Wyoming,	)
	)
	)
Counter Defendants	)

DEFENDANTS' MOTION FOR SUMMARY JUDGMENT

Defendants and Counterclaimants Wyoming State Board of Equalization, E. Jayne Mockler, in her official capacity as Chairman of the Wyoming State Board of Equalization, and Martin L. Hardsocg, in his official capacity as Vice-Chairman of the Wyoming State Board of Equalization (collectively the “Board” or “State Board”), by and through their undersigned counsel, respectfully move this Court for summary judgment in its favor, and request that the State of Wyoming ex rel Mark Gordon, Governor of the State of Wyoming (the “State”), claims be dismissed with prejudice. The facts and arguments supporting summary judgment and dismissal of the State’s claims are fully set forth in the accompanying *Brief in Support of Motion for Summary Judgment* and *Defendants' 56.1 Statement of Material Facts*.

DATED this 15th day of October, 2026.

DAVIS & CANNON, LLP

/s/ Amanda F. Esch

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CERTIFICATE OF SERVICE

This is to certify that on the 15th day of October, 2026, a true and correct copy of the foregoing was served upon counsel, as follows:

Keith G. Kautz
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109 State Capitol
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- ☐ U.S. Mail
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- ☐ Facsimile
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/s/ Amanda F. Esch

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Counter Defendants	)

BRIEF IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT

Defendants and Counterclaimants Wyoming State Board of Equalization, E. Jayne Mockler, in her official capacity as Chairman of the Wyoming State Board of Equalization, and Martin L. Hardsocg, in his official capacity as Vice-Chairman of the Wyoming State Board of Equalization (collectively the “Board” or “State Board”), by and through their undersigned counsel, submit this *Brief in Support of Motion for Summary Judgment*.

INTRODUCTION

The Board asks the Court to uphold the sanctity of the Wyoming constitution, in particular, its mandate that all property in the State within a delineated constitutional class be assessed at its full value, in an equal and uniform manner. Accordingly, this Court must strike down Wyoming Statute Sections 39-11-105(a)(xliii) and (xliv). In granting the Board’s requested relief, it will enable its members to uphold their constitutional oaths and protect Wyoming citizens from unequal and non-uniform taxation.

UNDISPUTED MATERIAL FACTS, APPLICABLE LEGAL FRAMEWORK and PROCEDURAL HISTORY

A. Enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv), and circumvention of the Wyoming Constitution’s full, equal, and uniform requirements.

In recent years, the Wyoming State Legislature has debated, and ultimately passed, many property tax relief bills. Unique among those was House Bill 00045, “Property tax exemption residential structures and land” (the “Bill”), introduced in the 2024 Legislative Session. (Statement of Undisputed Facts (“SUF”), ¶ 11. The Bill, per its sponsor, was a “tax cap, structured as an exemption.” *House Revenue Committee Hearing*, Testimony of Bill Sponsor, Rep. Barry Crago,¹ February 15, 2024, <https://www.youtube.com/watch?v=DJ97X2uIMlg> at 4:45-4:52; *see also*, *House Floor Session- Day 2, February 13, 2024-AM* <https://www.youtube.com/watch?v=KP8jx5AtBck> at 1:11:15- (“it’s a tax cap structured as an exemption”). During legislative debate, the Bill Sponsor, as well as other members of the Legislature, stated that the Bill was drafted in reliance on Article 15, § 12 of the Wyoming Constitution, which allows the Legislature to “exempt” certain properties from taxation. *Id.* starting around 19:30. The Bill was described as “creating an exemption with the purpose of making a cap . . . We’re using § 12 to get around § 11.” *Id.* 19:27-19:4.²

¹ Former Representative Crago currently serves in the Wyoming Legislature as a Senator for Senate District 22.

² The Parties agreed to stipulate certain facts. The State was unwilling to stipulate to the inclusion of the cited legislative debate and history captured via the State of Wyoming’s own legislative live streaming. Access to legislative meeting footage is found on the Wyoming Legislature’s website, which automatically links to the State Legislature’s YouTube channel. <https://www.wyoleg.gov/Calendar/Streams>; <https://www.youtube.com/@WyomingLegislature>. Counsel for the State indicated that the footage, pulled from its own channel, may not be authentic, and moreover, was irrelevant. The State’s authenticity objection is difficult to understand given that the footage was obtained from the Wyoming Legislature’s own official website and YouTube channel. The State has identified no specific alteration, discrepancy, or other reason to question whether the footage accurately records the legislative proceedings. A generalized assertion that the footage may not be authentic does not meaningfully call its authenticity into question, particularly where the footage is published through the Legislature’s own official channels. The relevance of these materials is discussed in detail below.

Article 15, § 11 of the Wyoming Constitution requires that property valuations, within each class of property, be uniform. There are four categories, including “Residential real property.” Wyo. Const. art. 15 § 11. For assessment of residential real property, the Legislature has set taxable value at 9.5% of fair market value. Wyo. Stat. Ann. § 39-13-103(b)(iii). Fair market value is defined as the amount in cash, or terms reasonably equivalent to cash, a well-informed buyer is justified in paying for a property and a well-informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time. SUF, ¶ 16. Application of the 9.5% tax rate to the fair market value, then results in a property’s “taxable value.” *Id.*

While the Bill was anticipated to have a serious financial impact on the State (47.3 Million Dollar loss of revenue in FY 2028, and 48.3 Million Dollars in lost revenue in FY 2029) (SUF, ¶12, Exhibit 1); there also were early concerns about its constitutionality. In considering and debating the Bill, the Legislature openly acknowledged that if passed, the Bill likely would be challenged and possibly found unconstitutional. House Revenue Committee Hearing testimony, crago, 19:27-20:37; 21:40-22:00. After debate, the Wyoming Legislature passed HB0045, and the Governor signed it into law. The law is now codified at Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) (Collectively referred to by the Board as the “Valuation Cap Statutes”). SUF, ¶ 13.

B. Operation of the Valuation Cap Statutes and resulting non-uniformity and inequality.

While characterized as exemptions, the Valuation Cap Statutes practically cap assessed or taxable values for residential properties in Wyoming at 104% of their previous assessed value. The Statutes accomplish this in two ways: 1) by capping “any assessed value of the single family residential structure that is in excess of the prior assessed value less any exemption [otherwise]

authorized . . . in the prior year plus four percent (4%); and 2) capping “any assessed value of improved land associated with a residential structure that is in excess of the prior year assessed value less any exemption authorized under this paragraph in the prior year, plus four percent (4%).” Wyo. Stat. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).

The 104% cap (“Valuation Cap”) may not apply for a variety of reasons, including if the residence was purchased in the prior year, or if there are certain types of renovations or improvements to the property. *Id.* at (a)(xliii)(B)(I)-(II). A purchase will not disqualify application of the Valuation Cap for various types of closed transactions, such as a transfer of property between spouses; property transfer as a result of separation or divorce; transfer of property to a trust for the benefit of the prior owner; transfer to a legal entity if the prior owner is an owner of the entity; or any transfer the Department of Revenue (“Department”) determines via rule should not disqualify application of the Valuation Cap due to the relationship of the parties.³ *Id.* at (a)(xliii)(B)(I)-(II)(1)-(5). If a residence is purchased in an arms’ length transaction, any prior Valuation Cap will be lost, the Fair Market Value accurately resets, and the 9.5% taxation rate will apply. This results in the potential, and occurrence, as outlined by the Appendixes, of similarly situated and comparable residences being assessed at vastly different rates. *See infra*.

Renovations to the residential structure will disqualify application of the Valuation Cap if the renovation extends or increases “the floor area or height of a single-family residential structure,” or if there is “structural conversion of [a] previously uninhabitable structure to a structure legally approved for human habitation.” *Id.* at § 39-11-105(a)(xliii)(B)(I) and Wyo. Dep. Of Rev. Rules, Chptr. 14, § 18(f). Practically, this means that if a residence is completely remodeled with all new fixtures and furnishings, but the size is not increased, any Valuation Cap will remain in

³ At this time, the Department has not adopted any rules allowing other types of transactions that result in retention of the Valuation Cap.

place. Substantial market value could be added to a home, without any resulting increase in its assessed value. Appendix C illustrates an example of this phenomenon. *Infra*, at p. 6.

The section of the Valuation Cap Statute that applies only to the residential structure, § 39-11-105(a)(xliii), went into effect in tax year 2024, while § 39-11-105(a)(xliv), applying to the associated real property first applied in the 2025 tax year. SUF, ¶ 14. Since enacted, the Statutes have created huge discrepancies in taxable values of comparable properties. Statement of Material Facts, ¶ 28. The measure of this can be seen through data from the Department’s Computer-Assisted Mass Appraisal (“CAMA”) software system, as well as data from several assessors. Hardsocg and Mockler Aff., ¶¶ 5-7; SUF, Appendixes. This is the system used by all of Wyoming’s counties to perform mass appraisals each year. SUF, ¶ 4.

The CAMA system functions as the central repository for property assessment information, such as ownership, location, size, use, physical characteristics; sales and transfer information; exemption and assessment data; valuation histories; and other information necessary to determine taxable value. SUF, ¶ 5. CAMA also contains cost schedules, depreciation tables, and various valuation formulas approved by the Department, which assist county assessors in estimating fair market value of taxable properties with accepted appraisal methods. *Id.* at ¶ 6. Importantly, CAMA serves as a quality-control tool from which statistical analyses are performed, and valuation reports and other information is developed that is used to evaluate the accuracy and uniformity of valuations and assessments across counties. *Id.* at ¶ 7. The Department and the State Board simultaneously monitor and analyze each assessor’s appraisal and assessment practices through the CAMA system. *Id.* This allows both entities to ensure that per the Constitution, taxation on like residential properties is “uniform,” “equal,” and applied at its “full value,” as required by the Wyoming Constitution. *Id.* at ¶¶ 7-8; Wyo. Const. Art. 15, §§ 10 & 11.

The Board, through CAMA, uses an “appraisal level” measurement to gauge whether valuations across a county or in a defined grouping are at full value. *Id.* at ¶ 8. This includes looking across defined property groupings, like neighborhoods, within each individual County to further determine if market and assessed values appear uniform. *Id.* CAMA can also be used to measure other things, such as looking for “sales-chasing,”⁴ or whether property valuations exhibit a “vertical bias.”⁵ All of these standards are internationally recognized as appropriate measures of mass appraisal benchmarks, reflected in the International Association of Assessing Officers, which has been adopted by the Department. SUF, ¶ 10.

Looking at the data, the Valuation Cap Statutes have resulted in wild inequality and lack of uniformity across the State. The attached Appendixes are true and accurate copies of statistical data derived from the CAMA system following enactment of the Valuation Cap Statutes.⁶ SUF, ¶ 20. The data does not reflect the application of any other property tax exemption, only the Valuation Caps. Below is a description of each Appendix, along with additional explanation.

- a. **Appendix A** contains representative examples of the effect of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) on the assessed values of properties recently sold.

- i. From the Appendix, you can see that the effective assessment rate, meaning what the property is actually being assessed at, tends to be much closer to the Legislature’s statutory rate of 9.5% for recently sold homes. Whereas homes

⁴ This occurs when an assessor adjusts or changes a property’s assessed value in response to a sale but does not uniformly change the assessed values of unsold properties. Mass appraisal practices dictate that assessors guard against “sales chasing” because the practice results in non-uniform assessment and taxation, often increasing the taxable valuations of sold properties at a rate higher than unsold properties. SUF, ¶ 9.

⁵ “Vertical bias” refers to a tendency to under appraise low-end property relative to high-end property or vice versa. SUF, ¶ 8.

⁶ The narratives in each Appendix are not derived from the CAMA data, but the Parties agree each is an accurate basic characterization of the included data.

that have not been recently sold are benefitting from their capped value, or as labeled in the Appendix, “Extended Actual Value,” and being assessed taxes at a far lower rate.

- b. **Appendix B** contains representative examples of instances in which residential properties with comparatively higher market values have lower assessed values than residential properties with lower market values, resulting from the application of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).

- ii. This is a clear example of non-uniformity and failure to accurately capture the actual value of the property being assessed. There are examples of this in every County, but to highlight some of the most startling, see:

- a. Carbon County: the property with the second highest value out of the nine comparable examples is paying taxes on an assessed value of \$10,900 (Eff. Ass. Ratio 4.02%), while properties with far lower market values are assessed at higher values of \$18,410 (Eff. Ass. Ratio 8.48%) or \$16,929 (7.91%). This means the owner of the home worth \$271,189 is paying less taxes on their more valuable home than their neighbors who own homes that are valued at roughly \$50,000 less (\$217,162 and \$214,113 respectively).
 - b. Lincoln County: A home with a fair market value of \$686,955 has an assessed, or taxable value, of \$45,255 while a home with a fair market value of \$523,820, (over \$150,00 less) has an almost identical assessed value of \$45,210. Meaning, despite owning a far

more valuable home, homeowner A is paying almost the exact same amount of property taxes as homeowner B.

- c. Natrona County: Of the comparable example properties, the property with the highest fair market value at \$391,589 has the lowest assessed value of \$24,706.
 - d. Park County: Of the comparable example properties, the property with the highest fair market value at \$523,574, has the lowest assessed value of \$38,867.
 - e. Teton County: Of the comparable example properties, the property with the lowest fair market value of 3.9 Million has the highest assessed value of \$304,747. This is despite the fact that all the other samples from Teton County are worth over 1 Million Dollars more.
- c. **Appendix C** contains a representative example of the effect of Wyo. Stat. Ann. §§ 39-11-105(a)(xlili) and 39-11-105(a)(xliv) on a renovated property.
- i. This shows a property that underwent a basement renovation in 2024, in comparison to two comparable properties in the same region. The 2024 renovation did not add square footage to the home but added \$200,000 in fair market value. Because the home did not grow vertically or in width, the owner did not lose the benefit of the Valuation Cap, and the assessed value could only increase 4% from the prior year's value that did not include the value of the renovation. The assessed value of the property remained equivalent or lower than its neighbors, whose properties are less valuable than the renovated property.

- d. **Appendix D** depicts Natrona County properties within a particular Land Economic Area (“LEA”) whose values increased following the enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv). For comparison, Appendix D also depicts properties within another LEA that did not experience such valuation increases following enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).
 - i. This Appendix shows that while the average fair market value for the Alcova Subdivision properties was significantly higher than the average in the Westwood subdivision, the average assessed value was still lower for the Alcova Subdivision.
- e. **Appendix E** contains market and assessed valuation data for properties the City of Cheyenne annexed after the enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).
 - i. This Appendix demonstrates how properties annexed to Cheyenne enjoyed proportionately higher exemptions when compared to properties that did not experience a sudden valuation increase.
- f. **Appendix F** illustrates the average effective assessment ratio of annexed properties discussed in Appendix E, along with the average Board’s calculated Effective Assessment Ratio (EAR) of non-annexed properties in all LEA’s in Laramie County, not only the LEA’s that contained annexed properties.
- g. **Appendix G** reflects the impact of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) on each county’s assessed valuations, relative to fair market value.
 - i. While some counties’ residences and associated real property are being assessed at close to the full 9.5% rate, i.e., capturing the property’s actual market value in the assessed value, other counties’ properties, on average, are only being assessed at as

little as 87.12% of the full fair market value. The Valuation Cap Statutes are disproportionately favoring counties such as Teton, where over 5 Billion Dollars of fair market value of property was not taxed.

- j. **Appendix H** contains a breakout of residential property assessment outcomes resulting from application of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) and corresponding assessment percentages by decile within each county.
 - i. While properties that have an increase in their fair market value by more than 4% each year receive the benefit of the Valuation Cap, owners of properties that still increase in fair market value by less than 4%, do not increase, or even decrease in value, do not. They may never obtain the benefit of the cap and will continue to pay property taxes at the statutory 9.5%.
- k. **Appendix I** contains data reflecting Teton County Assessment Regressivity.
 - i. This Appendix shows, consistent with data in Appendix H, properties of lower valued homes, such as Mobile Homes, are assessed at 100% of their fair market value. This is in part because these lower valued homes are often slower to increase in value, and thus cannot obtain the benefit of the Valuation Cap. Conversely, properties such as Condos, Residential Homes, and Townhomes that are in the top 10% of fair market value in Teton County, are proportionately paying far less of their fair share of assessed value on their properties. The lower end of the valuation spectrum

enjoys less benefit from the Valuation Caps than higher valued properties.

This is an example of vertical bias, which is a symptom of non-uniformity.

1. **Appendix J** illustrates the effect Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) has on Inversions. Inversions are instances in which a residential property has a lower fair market value (FMV) and a higher assessed value than a comparison property.

If the Valuation Cap Statutes remain in place, all of the above examples of non-uniformity, inequality, and a failure to assess based on true market value of properties will compound.

C. The Board of Equalization's function and role.

The Board is a constitutionally mandated executive branch agency responsible for “equalization” of property values within Wyoming’s property tax system. *See* Wyo. Const. art. 15, § 10; Wyo. Stat. Ann. § 39-11-102.1(c) (2025). The Board’s constitutional regulatory authority, specifically its “equalization” function, is intended to ensure taxation occurs on an equal and uniform basis. Wyoming law requires the State Board to annually “examine and compare the abstracts of the counties and equalize the same, so that all taxable property in the state is assessed at its fair market value” and certify that local residential property values are assessed at full value and adhere to constitutional uniformity and equality mandates. *See* Wyo. Stat. Ann. § 39-11-102.1(c)(ii) (2025).

The Board is further required to “[d]ecide all questions that may arise with reference to the construction of any statute affecting the assessment, levy and collection of taxes” Wyo. Stat. Ann. § 39-11-102.1(c)(iv) (2025). When the State Board performs its constitutional function, it is empowered to investigate, intervene, and, if necessary, order corrective measures.⁷ Wyoming law

⁷ *See Bunten v. Rock Springs Grazing Ass’n*, 215 P. 244, 247–51 (Wyo. 1923) (The State Board has autonomy in its regulatory role and exists, in part, to ensure equal and uniform assessment across the state’s

expressly requires the Board to “[i]nstitute or cause to be instituted any proceedings, either civil or criminal, . . . in performing its responsibilities to equalize values, or to prevent the violation or disobedience of any lawful requirement or order regarding appeal or equalization, or to compel their enforcement.” Wyo. Stat. Ann. § 39-11-102.1(c)(vi). The Board is also required to “[c]arefully examine into all cases wherein it is alleged that property subject to taxation has not been assessed or has been fraudulently, improperly, or unequally assessed, or the law in any manner evaded or violated and cause to be instituted proceedings which will remedy improper . . . administration of the tax laws of the state.” Wyo. Stat. Ann. § 39-11-102.1(c)(x)(2025). The Counterclaimant Plaintiffs Mockler and Hardsocg have each taken an oath to uphold the Wyoming Constitution. SUF ¶¶ 1, 2.

After the county assessment abstracts are examined and equalized, the State Board of Equalization must “certify the valuation to be used for all tax levies on or before the first Monday in August.” Wyo. Stat. Ann. § 39-11-102.1(c)(ii). To that end, the Board examines and compares the county abstracts, requires or orders appraisal revisions, and if necessary, equalizes values so that all taxable property in the state is assessed at fair market value. *Id.*

Following the abstract hearings on June 15, 2026, through June 19, 2026, the Board deferred its decision on whether to certify residential property values for the applicable counties on the basis that the residential assessed values, as a class, were not uniform or at full value as required by Wyoming Constitution Article 15, § 11. The Board voted unanimously to certify all

counties.); *Solvay Chemicals, Inc. v. Dep’t of Revenue*, 2018 WY 124, ¶¶ 12-17, 21–25, 430 P.3d 295, 299–300, 301–03 (Wyo. 2018) (describing State Board’s regulatory authority and associated powers as compared to its adjudicatory authority); *Wyodak Res. Dev. Corp. v. State Bd. of Equalization*, 2001 WY 92, ¶¶ 8-14, 32 P.3d 1056, 1058-60 (Wyo. 2001) (State Board must investigate even if party requesting failed to timely appeal assessments.); *Exxon Corp. v. Bd. of Cty. Com’rs, Sublette Cty.*, 987 P.2d 158, 162–64, 166–67 (Wyo. 1999) (State Board, pursuant to its regulatory authority, could investigate alleged tax errors going back years).

other property values for those counties. SUF, ¶ 23. Chairman Mockler and Vice-Chairman Hardsocg believed that a vote to certify the residential properties would violate their constitutional oaths because application of the Valuation Cap Statutes did not allow the property to be assessed at its full value, the Caps caused lack of uniformity in the valuation of similarly situated properties, and likewise, resulted in unequal valuation. Affidavit of Hardsocg, ¶ 7, Affidavit of Mockler, ¶ 7.

D. Litigation history and procedure.

The State of Wyoming, ex rel. Mark Gordon, Governor, through the Attorney General's Office, filed its Complaint for Declaratory and Injunctive Relief on June 16, 2026. The State requested declaratory judgment finding that "the Board exceeded its authority when it did not certify residential property tax values based on its conclusion that the Tax Exemptions are unconstitutional;" a future declaration that "any action taken by the Board in excess of its authority is ultra vires and void;" a declaration finding that §§ 39-11-105(a)(xliii) and (xliv) are constitutional; and injunctive relief preventing the Board from refusing to certify residential property tax values based on its conclusion that §§ 39-11-105(a)(xliii) and (xliv) are unconstitutional. State's Complaint, ¶¶ 53-54; 63; & 65.

On the same day, the State moved for a temporary restraining order and preliminary injunction supported by a memorandum and a request for an emergency hearing. On June 19, 2026, the Court granted the State's motion for a temporary restraining order. The order requires the Board to enforce and apply the duly enacted statutes, including the Tax Exemptions at Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and (xliv), and to presume those statutes constitutional, and it restrains the Board from failing to implement them. Through discussion of the Parties, the Board and the State agreed to stipulate to an entry of a preliminary injunction, and the Court entered that Order on July 2, 2026. Order Granting Stipulated Motion for Preliminary Injunction. As part of the entry of that

Order, neither Party conceded the likelihood of success on the merits or otherwise waived any defense or argument. *Id.*, ¶¶ 1-5. That Order shall remain in place until this Court orders otherwise, or the conclusion of this matter. *Id.*

Separately, the Board filed its Answer to Complaint and Counterclaims on June 29, 2026, requesting declaratory judgment from this Court finding that Wyo. Stat. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) violate Art. 15, § 11 of the Wyoming Constitution and are invalid; requesting injunctive relief enjoining enforcement of the same; and a finding that the Board did not err or act ultra vires when it stated it could not certify residential property values that are not full and uniform. *Id.* at p. 30, ¶¶ 1-3. On July 10, 2026, the Board, continuing to note its constitutional concerns, issued letters to each county certifying the market value and assessed values for each type of property, including residential.

STANDARD

This Court has an obligation to declare a “legislative enactment invalid if it transgresses the state constitution.” *State v. Johnson*, 2026 WY 1, ¶ 10, 582 P.3d 380, 389 (quoting *Witzenburger v. State ex rel. Wyoming Cmty. Dev. Auth.*, 575 P.2d 1100, 1114 (Wyo. 1978)). A declaratory judgment action is an appropriate vehicle to determine questions of statutory interpretation and constitutionality. *See Rocky Mountain Oil & Gas Ass’n v. State*, 645 P.2d 1163, 1167-68 (Wyo. 1982). This Court’s duty reflects the separation of powers dictated by Art. 2, § 1 of the Wyoming Constitution. *Johnson*, 2026 WY at ¶10, 582 P.3d at 389. Questions of constitutionality may be decided via summary judgment, which should only be granted when there are no genuine issues of material fact and the prevailing party is entitled to judgment as a matter of law. *Id.*, citing *Hamann v. Heart Mountain Irrigation Dist.*, 2025 WY 75, ¶ 12, 571 P.3d 1274, 1278 (Wyo. 2025) (Lexis) (additional citations omitted).

Wyoming Constitution Art. 15, § 11, requires that property be “uniformly valued at its full value,” and within “each class of property,” “taxation be equal and uniform.” “The Constitutional command is that the Legislature shall provide for a uniform and equal rate of assessment and taxation.” *Basin Elec. Power Coop. v. Dep’t of Revenue*, 970 P.2d 841, 857 (Wyo. 1998) (quoting *Rocky Mountain Oil and Gas Assoc. v. State Bd. of Equalization, Department of Revenue and Taxation*, 749 P.2d 221, 235-36 (Wyo. 1987)). This standard requires 1) a rational method of appraisal; 2) equally applied to all property [within a classification]; and 3) essential fairness. *Basin*, 970 P.2d 841, 852 (Wyo. 1998) (additional citations omitted).

If the right implicated is an ordinary rather than a fundamental right, the court applies a rational basis test to determine whether the challenger has met its burden of proving a statute is unconstitutional. *Johnson*, 2026 WY 1 ¶ 13, 583 P.3d at 390. Under the rational basis test, the court determines whether the statutes are reasonably related to a legitimate government interest. *Id.* “However, when a law disproportionately affects more than ordinary rights, a more critical analysis is warranted.” *Id.* (internal alteration marks omitted).

Where a citizen’s fundamental constitutional right is involved, the strong presumptions in favor of constitutionality are inverted, and the burden then is on the governmental entity to justify the validity of the statute, and this Court has a duty to declare legislative enactments invalid if they transgress a constitutional provision.

Id. (cleaned up). When a statute impacts a fundamental right, courts carefully assess the nature of the right to determine whether strict scrutiny or some other test for constitutionality should apply. *Id.*

ARGUMENT

i. The right to equal and uniform taxation is fundamental, subjecting the Valuation Cap Statutes to strict scrutiny review.

A “fundamental right is a right which the constitution explicitly or implicitly guarantees.” *Id.* ¶ 45. Here, Article 15, § 11 expressly grants the right to equal and uniform taxation within each class of property on a property’s full value. “[S]trict scrutiny is often applied when a statute impacts a fundamental constitutional right,” unless the text of the constitutional right indicates that some other level of scrutiny applies. *Id.* ¶¶ 52-55. Article 15 § 11 contains no language that a lesser level of scrutiny applies. Rather, the plain text of Article 15, § 11 prohibits the legislature from creating new classes or subclasses of property or from “authoriz[ing] any property to be assessed at a rate other than the rates set for the authorized class” and requires all taxation to be “equal and uniform within each class of property.”

Applying the strict scrutiny test, the Court closely analyzes the statute to determine if it is necessary to achieve a compelling state interest. In addition, the burden is on the State to demonstrate that it could not use a less onerous alternative to achieve its objective. Stated otherwise, the State bears the burden of proving the statute is necessary to further a compelling government interest and that the interest cannot be served in a less restrictive manner.

Id. (internal citations and quotation marks omitted). The State cannot meet that burden.⁸

ii. The use of § 12 to get around § 11.

Art. 15, § 11, “Uniformity of assessment required,” and its predecessors,⁹ serve as the backbone of majority of the taxation decisions in this State. In pertinent part it requires:

⁸ Although the State Board’s position is that strict scrutiny applies, the Valuation Cap Statutes cannot survive any level of scrutiny for the reasons explained below.

⁹ The original Wyoming Constitution, including the original version of § 11, contained multiple provisions echoing the current requirements that taxation be “equal and uniform:”

‘All taxation shall be equal and uniform.’

Article 1, § 28, Wyoming Constitution.

(a) All property, except as in this constitution otherwise provided, shall be uniformly valued at its full value as defined by the legislature, in four (4) classes as follows:

...

(iii) Residential real property;

...

(b) The legislature shall prescribe the percentage of value which shall be assessed within each designated class. All taxable property shall be valued at its full value as defined by the legislature except agricultural and grazing lands which shall be valued according to the capability of the land to produce agricultural products under normal conditions. The percentage of value prescribed for industrial property shall not be more than forty percent (40%) higher nor more than four (4) percentage points more than the percentage prescribed for residential real property or more than forty percent (40%) higher nor more than four (4) percentage points more than the percentage prescribed for all other property other than minerals.

(c) Except as provided in this subsection the legislature shall not create new classes or subclasses or authorize any property to be assessed at a rate other than the rates set for authorized classes. The legislature may create a subclass of residential real property for owner occupied primary residences.

(d) All taxation shall be equal and uniform within each class and subclass of property. The legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal. (As amended by Laws 1988, Senate Joint Resolution No. 7, p. 283; Laws 2024, Senate Joint Resolution No. 3, § 1.)

Wyo. Const. Art. 15, § 11 (Current through 2025 Session).

Separately, Art. 15, § 12, “Exemptions from taxation” governs the Legislature’s ability to exempt certain classes of property from taxation and states:

‘Uniform operation of general law. All laws of a general nature shall have a uniform operation.’

Article 1, § 34, Wyoming Constitution.

‘Uniformity of assessment required. All property, except as in this constitution otherwise provided, shall be uniformly assessed for taxation, and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal.’

Article 15, § 11, Wyoming Constitution.

Rocky Mountain Oil & Gas Ass’n v. State Bd. of Equalization, Dep’t of Revenue & Taxation, 749 P.2d 221, 223-24 (Wyo. 1987); quoting Wyo. Const. (Eff. July 10, 1890).

The property of the United States, the state, counties, cities, towns, school districts and municipal corporations, when used primarily for a governmental purpose, and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, church schools and public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide. (As amended by Laws 1955, House Joint Resolution No. 2, p. 390.)

Wyo. Const. Art. 15, § 12 (Current through the 2025 Session).

The Legislature, and now the State, seemingly rely on § 12's final sentence, "and such other property as the legislature may by general law provide," to justify the existence and application of the Valuation Cap Statutes. *Supra*, pp. 3-4. However, this effort ignores the rules of statutory and constitutional construction, the clear mandate of § 11, and the long-standing principle that taxation within a class of property must be uniform and equal.

iii. Application of the rules of constitutional and statutory construction establish that application of §§39-11-105(a)(xliii) and (xliv) are unconstitutional and in conflict with Art. 15 § 11.

The Wyoming Supreme Court dictates the use of the same rules to interpret both statutory and constitutional provisions. *State v. Johnson*, 2026 WY 1, ¶¶ 13-17, 582 P.3d 380, 390-91. The intention of the drafters is initially considered, which is guided by looking first to "the plain and unambiguous language used in the text." *Johnson*, 2026 WY at ¶ 15, 582 P.3d at 390; quoting *Gordon*, 2018 WY 32, ¶ 30, 413 P.3d at 1103. The Court also employs "harmonizing rules when interpreting the constitution and statutes." *Johnson*, 2026 WY at ¶ 15, 582 P.3d at 391 *Saunders v. Hornecker*, 2015 WY 34, ¶ 19, 344 P.3d 771, 777 (Wyo. 2015).

In particular, "every statement in the constitution must be interpreted in light of the entire document, rather than as a series of sequestered pronouncements, and that the constitution should not be interpreted to render any portion of it meaningless, with all portions of it read in pari material and every word, clause and sentence considered so that no part will be inoperative or superfluous."

Id. (citations omitted in original). This long-held conclusion that the two sections must be read *in pari materia* is reasonable, and to do otherwise, would render the requirements of § 11 meaningless.

If the Court adopts the State’s position that § 12 gives cart blanche to the Legislature to craft any exemption it chooses without the check of the § 11 requirements of uniformity, equality, and valuation, § 11 becomes meaningless. Section 12 cannot reasonably be read to authorize the Legislature to accomplish through an exemption what § 11 otherwise prohibits, effectively allowing the exception to swallow the constitutional rule. Moreover, the plain language of the Legislature’s exemption authority “authorizes the Legislature to exempt property from tax, not to exempt part of the value of selected parcels of property from tax.” *Belas v. Kiga*, 959 P.2d 1037, 1045(Wash. 1998) (interpreting constitutional provision that stated, “Such property as the legislature may by general laws provide shall be exempt from taxation.”).

The Wyoming Supreme Court’s interpretations of Art. 15 §§ 11 and 12 only bolster this conclusion. While § 12 authorizes the Legislature to exempt various specific types of public and charitable properties, it has been held for over one hundred years that such exemptions do not contravene the requirement for equal and uniform taxation of property. *State ex rel. Bd. of Comm'rs v. Snyder*, 29 Wyo. 199, 222, 212 P. 771, 777-78; 779 (1923) (“[T]he Legislature is not authorized to exempt any property except property of the same kind and character as that described as exempt in the same section.”). *Snyder* upheld the Legislature’s creation of its veteran exemption and its application to a concrete delineated group of properties, but cautioned exemptions created under § 12 are still subject to the Wyoming constitution’s equal and uniform requirement. *Id.*

The law in Wyoming has continued to recognize and strengthen this principle. The Court in *Rocky Mountain Oil & Gas Ass'n v. State Bd. of Equalization, Dep't of Revenue & Taxation*,

749 P.2d 221, 236 (Wyo. 1987), considered the constitutionality of different rates of taxation applied to various forms of mineral property production.¹⁰ Relying in part on the plain language of Art. 15, § 11, “that all taxation shall be equal and uniform,” the differing ratios were declared unconstitutional. *Id.* In coming to its holding, the Court stated: “This court cannot countenance constitutionally denied, de facto classification of property in this fashion for taxation purposes.” The Court further quoted with approval decisions from other jurisdictions such as: “the burden of taxation shall be borne by all alike, or, in other words, equality in the imposition of such burdens shall exist;” and “[t]he constitutional command is that the Legislature shall provide for a uniform and equal rate of assessment and taxation . . . This is fundamental [.]” *Rocky Mountain*, 749 P.2d at 235, quoting respectively *Eminence Distillery Co. v. Henry County Board of Supervisors*, 178 Ky. 811, 200 S.W. 347, 352 (1918); *Wheeler v. Weightman*, 96 Kan. 50, 149 P. 977, 978 (1915).

The Court then considered the application of Art. 15 § 11 in *Basin Elec. Power Co-op*, 970 P.2d 841, 844, considering a challenge from a taxpayer claiming unconstitutional unequal and non-uniform treatment in tax assessment compared to other similarly situated property owners. *Id.* at 844. The Court overturned the assessment, at least in part because it violated the equal and uniform requirements of § 11.

“The Wyoming Constitution mandates uniform assessment and equal and uniform taxation.” *Id.*, 970 P.2 at 857, citing to Wyo. Const. Art. 15, § 11. This uniformity is essential because the concept of valuation can be nebulous: “There is no such thing as absolute value. A stone cannot be other than a stone, but one man may give a different valuation to a piece of land than another.” *Basin*, 970 P.2d at 857 (quoting *Bunten v. Rock Springs Grazing Ass’n*, 29 Wyo. 461, 475, 215 P. 244, 248 (1923)). Because of the subjective nature of value, our constitution

¹⁰ The Constitution did not at that time delineate different property classifications.

requires uniform and equal valuation, which results in essential fairness." *Basin*, 970 P.2d at 857 (quoting *Holly Sugar Corp. v. State Bd. of Equalization*, 839 P.2d 959, 964 (Wyo. 1992)).

To effectuate these constitutional requirements, "[a]ppraisal methods must be equally applied to all property within the class." *Basin*, 970 P.2d at 857; *Holly Sugar*, 839 P.2d at 963-64 (additional citations omitted). In *Basin*, because there was no rational basis for treating similarly situated properties differently, the assessment was overturned: "We hold that the tax is on the property, not the owner, and a valuation for tax purposes must value the property, not the ownership type." *Basin*, 970 P.2d at 857 (citing *Recreation Centers of Sun City, Inc. v. Maricopa County*, 162 Ariz. 281, 782 P.2d 1174, 1181 (Ariz. 1989)). The Valuation Cap Statutes run directly contrary the Art. 15 § 11's demands for assessment of residential properties at their full, equal, and uniform value.

Moreover, the Legislature's desire to avoid a constitutional amendment is not itself a legitimate justification for the means it selected to provide tax relief. The Bill's sponsor expressly acknowledged that "unlike most [] cap increases" that require an amendment to the Constitution, this Bill would not because of its reliance on Section 12. <https://www.youtube.com/watch?v=DJ97X2uIMlg> at 5:29-5:53. That statement shows the Legislature structured the exemption not simply to provide tax relief, but to avoid the constitutional amendment that a more direct approach would require. But avoiding a constitutional amendment is not reasonably related—much less necessary—to the goal of providing tax relief. Rather, the desire to circumvent constitutional requirements cannot justify a statute that undermines the very principles of equality and uniformity those requirements protect.

Contrary to the State's assertions, that background is highly relevant to the constitutional analysis. As the Wyoming Supreme Court explained in *Johnson*:

Legislative facts are relevant in deciding constitutional issues because courts must normally analyze whether there exist circumstances which constitutionally either legitimate the exercise of legislative power or substantiate the rationality of the legislative product. *Varnum v. Brien*, 763 N.W.2d [862,] 881 [(Iowa 2009)] (quoting 2 John W. Strong, *McCormick on Evidence* § 328, at 370 (5th ed. 1999)). In other words, legislative facts are useful to help the court determine whether a challenged statute passes muster under the appropriate level of constitutional scrutiny, i.e., whether the statute serves a legitimate government interest through rational means, or whether the statute is justified by a compelling state interest and is narrowly tailored to meet that interest.

Johnson, 2026 WY 1, ¶ 25 (internal quotation marks omitted) (citing *Varnum v. Brien*, 763 N.W.2d 862, 881 (Iowa 2009)).

Legislative, or “constitutional,” facts are those which “assist a court in forming a judgment on a question of constitutional law.” *Id.* at ¶ 26. The scope of legislative facts is broad and is not subject to a “narrow definition” that would force a court to decide a statute’s constitutionality “with blinders on.” *Id.* at ¶¶ 30-31; *see also Varnum* 763 N.W.2d at 881 (stating that legislative facts may encompass social, economic, political, or scientific facts). They are relevant in deciding constitutional issues because courts must normally analyze “whether there exist circumstances which constitutionally either legitimate the exercise of legislative power or substantiate the rationality of the legislative product.” *Varnum*, 763 N.W.2d at 881.

iv. Assessed values of residential properties are no longer consistently based on “full value.”

Taxation in Wyoming, consistent with its Constitution, starts with an analysis of a property’s “full value,” which is its “fair market value,” colloquially what a willing buyer would pay a willing seller on the open market. Wyo. Stat. Ann. § 39-11-101(a)(vi) (2025). Assessed value is then determined by application of the mandated percentage (9.5% for residential properties), and application of mill levies in each county to determine the appropriate amount of property tax. Wyo. Stat. Ann. § 39-13-104 (2025).

Importantly, this constitutional and statutory framework always begins with a property's full or fair market value. However, application of the Valuation Cap Statutes, in particular over time, manipulates and ultimately disregards fair market value. As an example, if a home has a fair market value of \$100,000 and the Valuation Cap applies, the following year, the most it can be valued at for the purpose of assessing property taxes is \$104,000. This is the case no matter what the market says the home is worth. And the artificial capping of value will continue year after year, compounding on itself, moving assessed value farther away from true market value.

Renovations to residential properties present the potential for even greater disregard of real market value. A homeowner can, as shown in Appendix C, add \$200,000 in real value to their property, but experience no corresponding increase in their assessed or taxable value beyond the Valuation Cap. This result ignores the realities of the market and violates Art. 15 § 11.

v. Assessed values of residential properties are no longer equal or uniform.

The Valuation Cap Statutes treat homeowners of similarly situated properties far differently depending on arbitrary factors such as timing of ownership, length of ownership, or type of ownership. *See supra*, Appendixes and related descriptions. Moreover, the same inequality and disparate treatment results from the portion of the Statutes that affect residential renovations. If a homeowner adds one foot of square footage to their home, vertically or in width, they lose the benefit of the Valuation Cap, and their home's assessed value re-sets to 9.5% of actual fair market value. This is true regardless of whether the homeowner's renovation added any real value. Moreover, this could occur in the face of the homeowner's next-door neighbor completing a \$200,000 value adding internal renovation which did not result in loss of the Valuation Cap.

Meanwhile, residential property owners whose properties do not increase in market value more than four percent (4%), or whose property values stay the same or even decrease, continue

to be assessed at 9.5% of fair market value. This is arbitrary, non-uniform, and further saddles those that are not experiencing significant increase in the value of their homes with a greater share of Wyoming's property tax burden. And, it is unconstitutional.

“[I]t must be regarded as settled that intentional systematic undervaluation by state officials of other taxable property in the same class contravenes the constitutional right of one taxed upon the full value of his property[.]” *Rocky Mountain*, 749 P.2d at 231, quoting *Weaver*, 511 P.2d at 98; quoting *Sunday Lake Iron Company v. Township of Wakefield*, 247 U.S. 350, 352-353, 38 S. Ct. 495, 62 L. Ed. 1154 (1918); *see also Belas v. Kiga*, 959 P.2d 1037, 1039-40, 1044-46 (Wash. 1998) (concluding a new law that limited increases in real property assessments to 15% over the prior year's assessed value or 25% of the increase of market value in any given year created different assessment ratios for real property and therefore violated state constitution's uniformity requirement, despite the legislature's broad exemption authority); *accord Clifton v. Allegheny County*, 969 A.2d 1197, 1203, 1225-26 (Pa. 2009) (holding method of property valuation that calculated assessed value from a fixed base year value without regard to annual changes in the property's fair market value violated state constitution's uniformity clause because “when a taxing body freezes value with, for instance, the prolonged use of a base year's property values, the resulting disparities . . . produce inequities, and those inequities tend to increase over time” and because “the County's reasons why it base year system's resulting non-uniformity should be tolerated—stability and predictability—cannot justify a taxing scheme that routinely taxes property owners with declining or stagnant property values at a higher rate of assessed-to-actual value than property owners with stable or appreciating property values”).

Wyoming State Statute §§39-11-105(a)(xlili) and (xliv) violate Wyoming Constitution Art. 15, §§ 10 & 11. They directly violate the requirement that residential property be assessed at its full value, and that such assessment be uniform and equal. As such, they must be struck down.

v. **The State's Claims for Declaratory Judgment and a Finding of Ultra Vires should be denied.**

The Board denies it has violated its statutory or constitutional duties. To the contrary, Chairman Mockler and Vice-Chairman Hardsocg's actions and the Board's have been wholly focused on and consistent with honoring their constitutional obligations. Moreover, the State's claims are moot or will be moot upon this Court's decision.

1. The Board performed its statutory and constitutional duties.

As discussed above, the Board has a variety of legal functions and duties. The Wyoming Supreme Court summarized these duties as:

1. The power to hear contested cases and appeals;
2. The power to equalize valuations pursuant to constitutional authority;
3. The power to examine or investigate allegations of improper assessment;
4. The power to adopt rules and regulations on procedures and equalization;
5. The power to enforce its orders on appeal or equalization.

Antelope Valley Imp. And Service Dist. Of Gillette v. State Bd. Of Equalization et al., 4 P.3d 876, 881 (Wyo. 2000) (Westlaw). Overreaching each of these obligations is the constitutional mandate that the Board ensure valuation of all property is "equal," and assessed at full and uniform value. Wyo. Const. Art. 15 §§ 10 & 11. The Board denies that raising concerns about the lack of uniformity, equality, or failure to assess residential properties at their full value and stating that it may be unable to certify the values because they did not comply with the Wyoming constitution is a violation of their duties. Moreover, the Board has certified values for 2025. As such, any current claim demanding they do so is moot.

2. The State's Claims are moot or will be moot.

If this Court finds that the Valuation Cap Statutes are unconstitutional, then the State's claims are moot. "A case is moot when the determination of an issue will have no practical effect on the existing controversy." *Powder River Basin Res. Council v. Wyo. Dep't of Env'tl. Quality*, 2020 WY 127, ¶ 10, 473 P.3d 294, 297 (Lexis). If Wyo. Stat. § 39-11-105(a)(xliii) and (xliv) are struck down, there will be no further basis for the State's request for relief. The State's claims should be dismissed with prejudice.

CONCLUSION

Wyoming's constitution, the foundation for our government and the rule of law, dictates that taxation amongst property classes occur at full value, and be equal and uniform. This ensures fair treatment for all of Wyoming's citizens. While the Legislature has the ability to craft certain exemptions, it does not have the ability to undercut this fundamental right. And it should not be allowed to require the members of the Board to violate their constitutional oaths. The Board, Chairman Mockler and Vice-Chairman Hardsocg in their official capacities, respectfully request that this Court declare Wyo. Stat. § 39-11-105(a)(xliii) and (xliv) unconstitutional and enjoin their enforcement; that the State's claims be dismissed with prejudice; and that this Court award any other relief it deems just and proper.

RESPECTFULLY SUBMITTED this 15th day of October, 2026.

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CERTIFICATE OF SERVICE

This is to certify that on the 15th day of October, 2026, a true and correct copy of the foregoing was served upon counsel, as follows:

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**IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT
LARAMIE COUNTY, WYOMING**

STATE OF WYOMING ex rel)
MARK GORDON, Governor of the)
State of Wyoming,)
)
Plaintiff,)
)
v.)
)
WYOMING STATE BOARD OF)
EQUALIZATION; E. JAYNE MOCKLER,)
in her official capacity as Chairman of the)
Wyoming State Board of Equalization; and)
MARTIN L. HARDSOCG, in his official)
capacity as Vice-Chairman of the Wyoming)
State Board of Equalization,)
)
Defendants.)
WYOMING STATE BOARD)
OF EQUALIZATION;)
E. JAYNE MOCKLER, in her official capacity as)
Chairman of the Wyoming State Board of)

Docket No. 2026-CV-0204298

Equalization;	)
MARTIN L. HARDSOCG, in his official capacity	)
As Vice-Chairman of the Wyoming State Board of	)
Equalization,	)
	)
Plaintiff Counter	)
Claimants,	)
v.	)
	)
	)
STATE OF WYOMING ex rel	)
MARK GORDON, Governor of the	)
State of Wyoming,	)
	)
	)
Counter Defendants.	)

DEFENDANTS' W.R.C.P. 56.1 STATEMENT OF MATERIAL FACTS

Defendant Wyoming State Board of Equalization, E. Jayne Mockler, in her official capacity as Chairman of the Wyoming State Board of Equalization, and Martin L. Hardsocg, in his official capacity as Vice-Chairman of the Wyoming State Board of Equalization (collectively the “Board” or “State Board”), by and through its undersigned counsel, and pursuant to W.R.C.P. 56.1, submits this Statement of Material Facts. Board submits that there are no genuine issues of material fact and that it is entitled to judgment as a matter of law on Plaintiff’s claims. The undisputed facts supporting Board's Motion for Summary Judgment are:

A. Stipulated Undisputed Material Facts of both Parties.

1. E. Jayne Mockler is the Chairman of the Wyoming State Board of Equalization (the “Board”). In that capacity, she has taken an oath of office to uphold Wyoming’s Constitution.
2. Martin L. Hardsocg is the Vice Chairman of the Board. In that capacity, he has taken an oath of office to uphold Wyoming’s Constitution.
3. Wyoming’s property tax system relies on a “mass appraisal” system to ascertain the fair market value of all residential properties each year.
4. The Wyoming Department of Revenue (the “Department”) maintains a Computer-Assisted Mass Appraisal (“CAMA”) software system that all 23 of Wyoming’s counties use to perform mass appraisals each year.
5. The CAMA system functions as the central repository for property assessment information, such as ownership, location, size, use, physical characteristics; sales and transfer information; exemption and assessment data; valuation histories; and other information necessary to determine taxable value.
6. CAMA also contains cost schedules, depreciation tables, and various valuation formulas approved by the Department, which assist county assessors in estimating fair market value of taxable properties with accepted appraisal methods.
7. CAMA also serves as a quality-control tool by producing statistical analyses, valuation reports, and other information used to evaluate the accuracy and uniformity of valuations and assessments across counties. The Department and the State Board simultaneously monitor and analyze each assessor’s appraisal and assessment practices through the CAMA system.

8. The State Board perform “sales ratio” studies and employ various statistical measurements to evaluate whether assessors are appraising uniformly and at full value. The measurements include an “appraisal level” measurement to gauge whether valuations across a county or in a defined grouping are at full value. They also include the “coefficient of dispersion” across defined property groupings (such as neighborhoods), including each county as a whole, to evaluate whether values are uniform. The State Board also measure whether an assessor’s property valuations have “vertical bias,” a tendency to under appraise low-end property relative to high-end property or vice versa.
9. Finally, the Board monitors whether assessors are “sales chasing,” which occurs when an assessor adjusts or changes a property’s assessed value in response to a sale, but does not uniformly change the assessed values of unsold properties. Mass appraisal practices dictate that assessors guard against “sales chasing” because the practice results in non-uniform assessment and taxation, often increasing the taxable valuations of sold properties at a rate higher than unsold properties.
10. All of the foregoing measurements are standard International Association of Assessing Officers (IAAO) “mass appraisal” benchmarks. The Department has adopted the 2013 IAAO standards in rule. Exhibit 1 attached hereto is a true and accurate copy of the 2013 IAAO Standard on Ratio Studies.
11. In 2024, Wyoming lawmakers introduced House Bill 0045, entitled “Property tax exemption residential structures and land” (the “Bill”).
12. Exhibit 2 attached hereto is a true and accurate copy of the Fiscal Note for HB0045 required by Wyo. Stat. Ann. § 28-8-105(d) and prepared from information provided by Ken Guille, Administrator of the Wyoming Department of Revenue Property Tax Division.

13. The Wyoming Legislature ultimately passed HB0045, and the Governor signed it into law. The law is now codified at Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).
14. Wyoming Statute § 39-11-105(a)(xliii) first applied to the 2024 tax year. Wyoming Statute § 39-11-105(a)(xliv) first applied to the 2025 tax year.
15. The 2024 legislation required the Department of Revenue to promulgate rules necessary to administer the statutes. A true and correct copy of the Department's rules, which are currently in effect, is attached as Exhibit 3.
16. The CAMA system can apply Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) to a residential property's fair market value or the assessed value.¹ Currently, the CAMA system applies Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) to a residential property's fair market value. Fair market value is defined as the amount in cash, or terms reasonably equivalent to cash, a well-informed buyer is justified in paying for a property and a well-informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time. Assessed value is defined as "taxable value," which means a percent of the fair market value of property in a particular class. The applicable percentage for residential real property is 9.5%.
17. CAMA system data shows that in 2026, approximately 36% of residential properties experienced no change in assessed value attributable to Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).

¹ In 2024 and 2025, the CAMA system lacked the functionality to apply Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) to a residential property's assessed value, and therefore the system applied the statutes to fair market value. Beginning in 2026, a newer program edition of the CAMA system enabled application of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) to either fair market value or assessed value.

18. CAMA system data further shows that the percentage of residential properties subject to Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) has increased each year between 2024 and 2026. In 2024, approximately 37% of residential properties were subject to Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv). In 2025, that percentage rose to 58%. In 2026, it rose again to 64%.
19. The State Board has calculated an “effective assessment rate” for properties subject to Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv), which equals the percentage at which a property’s fair market value is assessed after applying Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv). This term or calculation is not used by the Department or the CAMA system.
20. Attached Appendices A through J are true and accurate copies of statistical data derived from the CAMA system following enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv). The narratives preceding the tables were not derived from the CAMA system and are simply explanations to explain the data presented. This data does not reflect any other exemptions that may apply to residential property.
- a. **Appendix A** contains representative examples of the effect of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) on the assessed values of properties recently sold.
 - b. **Appendix B** contains representative examples of instances in which residential properties with comparatively higher market values have lower assessed values than residential properties with lower market values, resulting from the application of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).

- c. **Appendix C** contains a representative example of the effect of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) on a renovated property.
- d. **Appendix D** depicts Natrona County properties within a Land Economic Area (“LEA”) whose values increased following the enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv). For comparison, Appendix D also depicts properties within another LEA that did not experience such valuation increases following enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).
- e. **Appendix E** contains market and assessed valuation data for properties the City of Cheyenne annexed after the enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv).
- f. **Appendix F** illustrates the average assessment ratio of annexed properties discussed in Appendix E, along with the average Board’s calculated Effective Assessment Ratio (EAR) of non-annexed properties in all LEA’s in Laramie County, not only the LEA’s that contained annexed properties.
- g. **Appendix G** reflects the impact of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) on each county’s assessed valuations, relative to fair market value.
- h. **Appendix H** contains a breakout of residential property assessment outcomes resulting from application of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv) and corresponding assessment percentages by decile within each county.
- i. **Appendix I** contains data reflecting Teton County Assessment Regressivity.

- j. **Appendix J** illustrates the effect Wyo. Stat. Ann. §§ 39-11-105(a)(xlili) and 39-11-105(a)(xliv) has on Inversions. Inversions are instances in which a residential property has a lower fair market value (FMV) and a higher assessed value than a comparison property.
21. On June 11, 2026, the Board issued an Examination Record, Findings, and Report in Support of Residential Property Tax Value Certification Decision, a true and accurate copy of which is attached as Exhibit 4.
22. The Board’s 2026 abstract hearing schedule began on Monday, June 15, 2026, and continued through Wednesday, July 8, 2026, with two or three counties scheduled on each hearing date.
23. Following the abstract hearings on June 15, 2026 through June 19, 2026, the Board deferred its decision on whether to certify residential property values for the applicable counties on the basis that it believed the residential assessed values, as a class, were not uniform or at full value as required by Wyoming Constitution Article 15, § 11. The Board voted unanimously to certify all other property values for those counties.
24. After ordered to by the District Court for the First Judicial District, the Board issued letters to each county on July 10, 2026 certifying the market value and assessed values for each type of property. True and accurate copies of the letters are attached as Exhibit 5.
- B. Undisputed Material Facts additionally relied on by the Board.
25. The Bill, per its sponsor, was a “tax cap, structured as an exemption.” House Revenue Committee Hearing, Testimony of Bill Sponsor, Rep. Barry Crago,1 February 15, 2024, <https://www.youtube.com/watch?v=DJ97X2uIMIg> at 4:45-4:52.

26. During legislative debate, the Bill Sponsor, as well as other members of the Legislature, stated that the Bill was drafted in reliance on Article 15, § 12 of the Wyoming Constitution, which allows the Legislature to “exempt” certain properties from taxation. *Id.* starting around 19:30. The Bill was described as “creating an exemption with the purpose of making a cap . . . We’re using § 12 to get around § 11.” *Id.* 19:27-19:4.2.
27. In considering and debating the Bill, the Legislature openly acknowledged that if passed, the Bill likely would be challenged and possibly found unconstitutional. *Id.* at 19:27-20:37; 21:40-22:00.
28. Since enacted, the Statutes have created huge discrepancies in taxable values of comparable properties.
29. The measure of this can be seen through data from the Department’s Computer-Assisted Mass Appraisal (“CAMA”) software system, as well as data from several assessors.
30. The Board is a constitutionally mandated executive branch agency responsible for “equalization” of property values within Wyoming’s property tax system.
31. The Board’s constitutional regulatory authority, specifically its “equalization” function, is intended to ensure taxation occurs on an equal and uniform basis.
32. Due to the application of the Valuation Caps, taxation of residential real property in Wyoming is not occurring at full value, or in a uniform or equal manner.

DATED this 15th day of October, 2026.

DAVIS & CANNON, LLP

/S/ Amanda F. Esch
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Attorneys for Defendants

CERTIFICATE OF SERVICE

This is to certify that on the 15th day of October, 2026, a true and correct copy of the foregoing was served upon counsel, as follows:

Keith G. Kautz
MacKenzie Williams
James Peters
Wyoming Attorney General's Office
109 State Capitol
Cheyenne, WY 82002

☐ U.S. Mail
☒ File Serve Express
☐ Facsimile
☐ Hand Delivered
☐ Email

/s/ Amanda F. Esch
Davis & Cannon, LLP

FILED

IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT
LARAMIE COUNTY, WYOMING

STATE OF WYOMING ex rel	)	
MARK GORDON, Governor of the	)	
State of Wyoming,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Docket No. 2026-CV-0204298
	)	
WYOMING STATE BOARD OF	)	
EQUALIZATION; E. JAYNE MOCKLER,	)	
in her official capacity as Chairman of the	)	
Wyoming State Board of Equalization; and	)	
MARTIN L. HARDSOCG, in his official	)	
capacity as Vice-Chairman of the Wyoming	)	
State Board of Equalization,	)	
	)	
Defendants.	)	

AFFIDAVIT OF E. JAYNE MOCKLER

STATE OF WYOMING)
) ss.
COUNTY OF LARAMIE)

I, E. Jayne Mockler, being first duly sworn upon oath, do depose and say:

- 1. I am over the age of 18 years of age, have personal knowledge of the matters set forth herein, and am otherwise competent to make this affidavit.
- 2. I am the Chairman of the Wyoming State Board of Equalization (the “Board”).

3. I personally attended the abstract hearings for Campbell, Hot Springs, Sublette, Johnson Big Horn, Converse, Sheridan, Uinta, Crook, Niobrara, Washakie, and Albany County that occurred between June 15, 2026, and June 18, 2026.
4. The Board did not make a final decision regarding certification of residential property values during any of the foregoing abstract hearings. Rather, the Board deferred certification of residential property values.
5. Having authored and assembled the State Board's Examination Record, Findings, and Report in Support of Residential Property Tax Value Certification Decision, issued June 11, 2026, in particular the factual and procedural background details concerning the State Board's examination of the cap exemptions and its steps taken to resolve the Board's concerns through legislative bodies and the Governor's Office (pages 1 through 7), that State Examination Report is an accurate summary of the Board's deliberations and actions.
6. Vice-Chairman Marty Hardsocg and I worked closely with the Board's statistician and the Department of Revenue's Property Tax Division head, Kenneth Guille, to extract accurate data from Wyoming's Computer Assisted Mass Appraisal system, as well as from individual county assessors, to assemble evidence to support the Board's constitutional challenge to the cap exemptions.
7. Vice-Chairman Marty Hardsocg and I, with three years of valuation data, concluded that our oaths under the Constitution did not allow us to certify residential taxable values because, as an entire class, those assessed values did not comply with Wyoming's Constitution.
8. Vice-Chairman Marty Hordsocg and I, because the District Court for the First Judicial District, Laramie County, ordered us to do so, certified Wyoming's 2026 residential

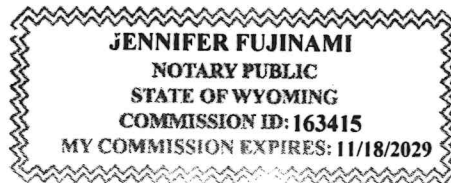
property tax values. We stated our reserved objections on the record with each abstract hearing vote to certify, and I continue to object as of the date of this affidavit.

Further affiant sayeth naught.

E. Jayne Mockler

The foregoing was subscribed and sworn before me this 15 day of October, 2026, by E. Jayne Mockler.

STATE OF WYOMING)
) ss.
COUNTY OF LARAMIE)


Notary Public

My Commission expires: 11/18/2029

FILED

**IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT
LARAMIE COUNTY, WYOMING**

STATE OF WYOMING ex rel	)	
MARK GORDON, Governor of the	)	
State of Wyoming,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Docket No. 2026-CV-0204298
	)	
WYOMING STATE BOARD OF	)	
EQUALIZATION; E. JAYNE MOCKLER,	)	
in her official capacity as Chairman of the	)	
Wyoming State Board of Equalization; and	)	
MARTIN L. HARDSOCCG, in his official	)	
capacity as Vice-Chairman of the Wyoming	)	
State Board of Equalization,	)	
	)	
Defendants.	)	

AFFIDAVIT OF MARTY HARDSOCCG

STATE OF WYOMING)
) ss.
COUNTY OF LARAMIE)

I, Marty Hardsocg, being first duly sworn upon oath, do depose and say:

- 1. I am over the age of 18 years of age, have personal knowledge of the matters set forth herein, and am otherwise competent to make this affidavit.
- 2. I am the Vice-Chairman of the Wyoming State Board of Equalization (the “Board”).

3. I personally attended the abstract hearings for Campbell, Hot Springs, Sublette, Johnson Big Horn, Converse, Sheridan, Uinta, Crook, Niobrara, Washakie, and Albany County that occurred between June 15, 2026, and June 18, 2026.
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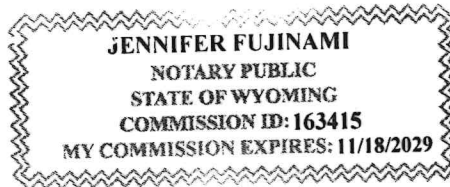
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Further affiant sayeth naught.


Marty Hardsocg

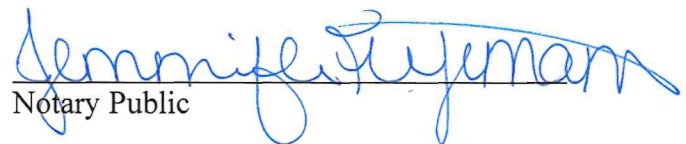
The foregoing was subscribed and sworn before me this 15 day of October, 2026, by Marty Hardsocg.

STATE OF WYOMING)
) ss.
COUNTY OF LARAMIE)



My Commission expires:

11/18/2029


Notary Public