

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
TETON COUNTY ASSESSOR)
FROM A DECISION BY THE TETON)
COUNTY BOARD OF EQUALIZATION)
(Jackson Hole Hereford Ranch LLC, 2016)
Property Tax Assessment Amended Decision))

Docket No. 2018-35

ORDER OF REMAND

This matter came before the Wyoming State Board of Equalization on the Teton County Assessor's appeal from the [Second] Amended Decision of the Teton County Board of Equalization. The State Board, on its own motion and after its review of the record, remands this case to the County Board for issuance of a third amended decision.

PROCEDURAL HISTORY

Jackson Hole Hereford Ranch, LLC, appealed the Teton County Assessor's 2016 assessment of two parcels it owns in Teton County to the Teton County Board of Equalization. The County Board held a hearing on the appealed assessment and remanded the matter to Assessor, concluding that "the Wyoming Department of Revenue rule regarding designation of non-agricultural land appeared to be in conflict with Wyoming Statute" and was therefore void. (Cty Bd. Decision, at 3). But the County Board's decision did not explain what that "conflict" was, what Assessor should have done differently, or what Assessor was to do differently on remand. The County Board's decision also did not include any significant findings of fact or conclusions of law. Assessor appealed to this Board, which determined that:

Because the County Board's decision is so deficient that we cannot review it in any meaningful way, this Board will remand the case to the County Board with instructions to issue a new decision that: 1) accurately identifies the factual and legal disputes presented; 2) includes findings of fact and conclusions of law that resolve those disputes; and 3) either affirms the County Assessor's Notice of Assessment or identifies errors and informs of steps required to correct those errors.

In re Jackson Hole Hereford Ranch (Jackson Hole I), 2017 WL 512816, at *4, Docket No. 2016-41, ¶ 24 (Wyo. State Bd. of Equalization, Oct. 26, 2017). We also noted that "it is

beyond the County Board’s (and this Board’s) jurisdiction to declare void a rule of a state executive branch agency.” *Id.* at ¶ 23.

The County Board issued its first amended decision, which, again, did not feature adequate findings of fact or conclusions of law that would permit meaningful appellate review. The County Board determined that Assessor’s valuation violated a Teton County Land Development Regulation, but did not cite that regulation, explain which facts demonstrated a violation of that regulation, explain how that regulation trumps the state statutes and Department of Revenue rules that govern Assessor’s property valuations, or explain how the county regulation required the stated result. Assessor appealed again, and we, again, remanded to the County Board:

with instructions to issue a new decision that: 1) accurately identifies the factual and legal disputes presented; 2) includes separate findings of fact resolving all factual disputes; 3) includes conclusions of law, supported by reason and citation to relevant authority, that resolve all legal disputes; and 4) either affirms the County Assessor’s Notice of Assessment or identifies errors and informs of steps required to correct those errors.

In re Jackson Hole Hereford Ranch (Jackson Hole II), 2018 WL 1703446, at *2, Docket No. 2018-03 (Wyo. State Bd. of Equalization, Mar. 22, 2018).

The County Board issued its second amended decision, in which it abandoned its violation-of-a-county-regulation theory and once again determined that Assessor erred by complying with rules promulgated by the Wyoming Department of Revenue. The County Board specifically declared that Wyoming Department of Revenue Rules, Chapter 10, § 3(c)(iv) conflicts with the definition of “agricultural purpose” in Wyoming Statutes section 39-13-103(b)(x)(A) (2017), and is therefore void. ([Second] Amended Decision, ¶ H). Assessor appealed to this Board once again.

FINDINGS AND CONCLUSIONS

As we stated in remanding the County Board’s first decision, it is beyond the County Board’s authority to declare a state agency’s rules void. *Jackson Hole I*, ¶ 23. Neither the parties nor the County Board have presented authority or argument refuting, or even challenging, our earlier declaration. Nor have we found authority to that effect.

The County Board’s decision directs Assessor to violate Wyoming Statutes section 18-3-204(a)(ix) (2017), which requires county assessors to “[f]aithfully and diligently follow and apply the orders, procedures and formulae of the department of revenue ... for the appraisal and assessment of all taxable property[.]” In addition, by ordering Assessor to violate the Department’s rules, the County Board disregarded Wyoming Statutes section 39-13-102(d) (2017) (“The county board of equalization has no power to and shall not set

tax policy nor engage in any administrative duties concerning assessments which are delegated to the board, the department or the county assessor.”)

The County Board’s decision also runs afoul of Wyoming Statutes section 39-11-102(c)(xvi) (2017), which directs the Department alone to “[c]onfer with, advise and give necessary instructions and directions to county assessors as to their duties under the laws of the state.” That statute forbids this Board – and thus must also forbid county boards – from usurping the Department’s function. *Amoco Prod. Co. v. Wyo. State Bd. of Equalization*, 12 P.3d 668, 673 (Wyo. 2000).

ORDER

IT IS, THEREFORE, ORDERED that the [Second] Amended Decision of the Teton County Board of Equalization is reversed and remanded to the County Board for further proceedings in accordance with this order.

DATED this 8th day of January 2019.

STATE BOARD OF EQUALIZATION



Martin L. Hardsocg, Chairman



David L. Delicath, Vice-Chairman



E. Jayne Mockler, Board Member

ATTEST:



Nadia Broome, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 8th day of January 2019, I served the foregoing **ORDER OF REMAND** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

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