

**BEFORE THE STATE BOARD OF EQUALIZATION  
FOR THE STATE OF WYOMING**

IN THE MATTER OF THE EXAMINATION )  
OF THE PROPERTY TAX VALUATION OF ) **Docket No. 2019-46**  
PARCEL ID# 33792110400800 and )  
ID # 33792110101500 FOR TAX YEAR )  
2018 (2019 ASSESSMENT) )

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**EXAMINATION FINDINGS AND DECISION**

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**THIS MATTER** comes before the Board on Petitioner Becker Development, LLC's (Petitioner) Requests for Examination. Having reviewed this matter and being otherwise advised in the premises, the State Board finds and rules as follows:

**I. Petitioner's allegations and the investigation proceedings**

1. Petitioner filed Petitions on December 30, 2019, requesting the Board examine the Assessor's valuation of two properties pursuant to Chapter four of the Board's rules. *See* Rules, Wyo. St. Bd. of Equalization, Ch. 4 (2001) (setting procedure for requesting a Board examination). Petitioner's Natrona County properties are identified by parcel identification numbers 33792110400800 and 33792110101500. Petitioner did not identify the taxable values assessed; rather, it complained of large tax bill increases from 2018 to 2019, one approximately 50 times greater than the year before, and the other approximately 20 times greater than the year before. (Pet'r's Req. for Examination).
2. Petitioner claimed the Board should conduct an examination because Assessor's valuations constituted an "Unreasonable Property Tax," and because "[t]here [were] no adequate proceedings provided by law which [would] remedy the allegation[.]" *Id.* Petitioner did not appeal the Assessor's assessments and has not explained its failure to do so.
3. For both properties, Petitioner asserts that the topography consists of steep hillsides with "no possibilities of development," and that each has "no commercial value." *Id.*
4. In response to the petitions for examination, this Board issued an Order Setting Initial Procedure for Examination on January 27, 2020. In that order, the Board directed Petitioner to submit a verified written statement detailing its allegations as required by Chapter 4, Section 3(c) of the Board's rules. (Order Setting Initial Procedure for

Examination, ¶ 4). Assessor was to then respond or otherwise defend its assessment. *Id.* at ¶ 5.

5. Petitioner, on February 13, 2020, filed statements very similar to its petitions, again asserting that its properties were subject to “Unreasonable Property Tax” because they consisted of a steep hillside and could not be developed. (Pet’r’s Statements). Petitioner asserted the properties should be valued as other unimproved rangeland in Natrona County. *Id.* Petitioner offered no additional detail in support of its petitions for examination, nor did Petitioner articulate how Assessor’s assessment was fraudulent, improper, negligent or otherwise in conflict with law. *Id.*; *infra* ¶ 10.

6. Assessor moved to dismiss the Petitions for Examination on several grounds, including Petitioner’s failure to timely appeal. (Assessor’s Mot. to Dismiss and Mot. for an extension of time to respond). Assessor thereafter responded separately to Petitioner’s statements and petitions, arguing various deficiencies and grounds to deny Petitioner’s requested relief. (Assessor’s Resp. to Pet’r’s Req. for Examination). The Board did not dismiss the petition and determined that an examination would ensue.

7. The State Board issued an Examination Procedure Order on March 12, 2020, noting Petitioner’s failure, as of that date, to submit adequate information in support of its petitions for examination. The Board directed Petitioner to submit an affidavit detailing all allegations, with supporting documentation as evidence, no later than April 23, 2020. (Examination Procedure Order, ¶¶ 5-7). The order stated: “In their testimony, and through any submitted documentation, Petitioner’s witnesses shall articulate in detail why they assert that Assessor has ‘fraudulently, improperly, or unequally assessed’ Petitioner’s property, or how Assessor has improperly or negligently administered Wyoming’s tax law.” (Examination Procedure Order, ¶ 6). The Board directed Assessor to respond to Petitioner’s submitted detailed evidence within thirty days. (Examination Procedure Order, ¶ 8). The parties could request an evidentiary hearing to further review Petitioner’s allegations and the evidence. (Examination Procedure Order, ¶ 9).

8. On April 20, Petitioner emailed a letter requesting “delay in the proceedings until July 23, 2020.” (Pet’r’s Req. for delay in proceedings). Citing COVID-19 disruptions, Petitioner’s representative stated that he was indefinitely out of state but, upon his return to Wyoming, would direct his unidentified counsel to respond to the Board’s order. *Id.*

9. Assessor moved the Board to deny Petitioner’s request to delay and again moved to dismiss arguing that Petitioner has failed to articulate grounds for a Board examination. (Assessor’s Resist. to Delay and Mot. to Dismiss). *Id.* The Board denied Petitioner’s request to delay the examination. The Board has not acted upon Assessor’s motion to dismiss.

## II. The State Board's Examination Authority

10. The State Board's authority to "examine" and redress fraudulent, improper or unequal taxation is set forth in Wyoming Statutes section 39-11-102.1(c)(x) (2019). That section directs that the Board shall:

Carefully 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 or negligent administration of the tax laws of the state. Except for allegations based in fraud, any request for relief under this paragraph shall be filed within five (5) years from the date the taxes were paid or should have been paid[.]

11. The State Board's authority to summarily dismiss an examination request is unsettled. *See Wyodak Res. Dev. Corp. v. St. Bd. of Equalization*, 2001 WY 92, ¶ 14, 32 P.3d 1056, 1059 (Wyo. 2001) (The Court stated "Assuming without deciding that the Board may by rule limit the extent of its examination under the statute, ..."); *see also Exxon Corp. v. Bd. of Cty. Comm'rs, Sublette Cty.*, 987 P.2d 158 (Wyo. 1999).

12. The Board may determine how it shall conduct a formal examination of alleged taxation improprieties. *In re Bd. of Cty. Comm'rs, Sublette Cty.*, 2001 WY 91, ¶¶ 17-18, 33 P.3d 107, 113-14 (Wyo. 2001).

## III. Examination findings

13. Twice directed to elaborate on its allegations of unfair taxation and to articulate a basis for finding the assessments fraudulent, improper, unequally assessed, negligent or illegal, Petitioner first restated its general position that Assessor's assessment resulted in an "unreasonable" property tax. *Supra* ¶ 5. Petitioner objected that its properties could not be developed. *Id.*

14. Because Petitioner did not comply with the Board's first procedural order, the Board issued a second procedural order directing that Petitioner prepare testimony through affidavit detailing its allegations, and that it also support those allegations with documents to allow the Board's examination of Petitioner's claims. *Supra* ¶¶ 5, 7. The Board sought an explanation beyond Petitioner's vague, unsworn declaration that the property was a "hillside" that could not be developed. *Supra* ¶ 7. Without good cause, Petitioner sought delay of our examination. *Supra* ¶ 8.

15. The Board is left with Petitioner's complaint that its property taxes are too high, but no comprehensible articulation of what Petitioner claims Assessor did incorrectly. While

the Board's examination authority permits our examination of fraudulent or negligent tax administration outcomes, petitioners must sufficiently apprise us of the defects to be examined.

16. Moreover, although Petitioner claimed that it lacked adequate proceedings to seek a remedy, it has not explained its failure to appeal the assessment in accordance with Wyoming Statutes section 39-14-109(b) (2019). We suspect the petitions for examination served as a substitute remedy after Petitioner failed to appeal.

17. Regardless, Assessors enjoy a strong presumption that tax valuations are correct and have been prepared in accordance with Wyoming law:

A strong presumption favors the Assessor's valuation. "In the absence of evidence to the contrary, we presume that the officials charged with establishing value exercised honest judgment in accordance with the applicable rules, regulations, and other directives that have passed public scrutiny, either through legislative enactment or agency rule-making, or both." *Amoco Production Co. v. Dept. of Revenue*, 2004 WY 89, ¶ 7, 94 P.3d 430, 435 (Wyo. 2004).

*Britt v. Fremont Cty. Assessor*, 2006 WY 10, ¶ 23, 126 P.3d 117, 125 (Wyo. 2006).

18. While we appreciate Petitioner's dismay at a suddenly exorbitant property tax bill, an extraordinary tax increase does not prove an illegal or incorrect application of Wyoming taxes. Petitioner offered no explanation whatsoever of how Assessor incorrectly performed the valuations; indeed, the values themselves are unknown to the Board, and we lack basic objective information about the properties' location, size, use, or other characteristics. For example, Petitioner contends that the properties should be valued as undeveloped rangeland, but has not offered evidence that the parcels are undeveloped rangeland, or how Assessor has classified the properties. We know only that Petitioner disagrees with the tax bill it received, and contends that the property should be assessed as undeveloped rangeland.

19. Having been afforded two opportunities to present materials and evidence in support of its Petitions for Examination, Petitioner has failed to do so.

#### **IV. Conclusion**

20. Petitioner has not demonstrated that Assessor incorrectly applied Wyoming's property tax laws. Referring to Petitioner's Petitions for Examination and materials submitted, Petitioner is entitled to no relief or further proceedings to determine whether relief should be considered.

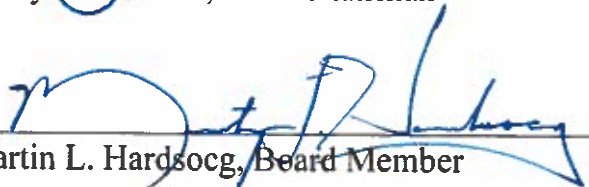
21. Pursuant to Wyoming Statutes section 16-3-114 (2019) and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days after the date of this decision.

Dated this 26 day of May 2020.

**STATE BOARD OF EQUALIZATION**

  
\_\_\_\_\_  
David L. Delicath, Chairman

  
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E. Jayne Mockler, Vice-Chairman

  
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Martin L. Hardsocg, Board Member

ATTEST:

  
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Jennifer Fujinami, Executive Assistant

**CERTIFICATE OF SERVICE**

I certify that on the 27 day of May 2020, I served the foregoing **EXAMINATION FINDINGS AND DECISION**, by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to:

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Charmaine A. Reed  
Natrona County Attorney's Office  
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State Board of Equalization  
P.O. Box 448  
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cc: Brian Judkins, Administrator, Department of Revenue Property Tax Division  
ABA State and Local Tax Reporter