

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
**DUSTIN & BRENDA BATES** ) **Docket No. 2025-21**  
FROM A DECISION BY THE SHERIDAN )  
COUNTY BOARD OF EQUALIZATION )

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**DECISION AND ORDER**

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**APPEARANCES**

Taxpayers Dustin and Brenda Bates appeared pro se.

Sheridan County Attorney Clinton D. Beaver appeared on behalf of Sheridan County Assessor Paul Fall.

**DIGEST**

[¶ 1] Mr. and Mrs. Bates (Taxpayers) appeal from a Sheridan County Board of Equalization (County Board) decision affirming Sheridan County Assessor Paul Fall's (Assessor) 2025 assessment of Taxpayers' agricultural property. Taxpayers complained that Assessor incorrectly classified their rangeland property, resulting in a higher property tax valuation and assessment. The County Board found the assessment was correct and that Assessor complied with state statutes and regulations. (R. 0218-19).

[¶ 2] The Wyoming State Board of Equalization (State Board), upon receipt of Taxpayers' appeal of the County Board decision, issued both a Briefing Order and an Oral Argument Order directing the parties to identify and defend their respective positions.

[¶ 3] The State Board, Chairman E. Jayne Mockler, Vice-Chairman Martin L. Hardsocg, and Board Member Karl D. Anderson, considered the County Board record, the parties' briefs, and the parties' arguments. We will affirm the County Board's decision because Taxpayers failed to demonstrate reversible error.

**ISSUES**

[¶ 4] Taxpayers essentially identify two related issues, which we rephrase as:

1. Was the County Board incorrect in determining that Assessor properly classified Taxpayers' property as LRA-2 for the 2025 tax year; and

2. Was the mapping data used by Assessor, in making the property classification, flawed and incorrect?

(Taxpayers' Opening Br., pp. 1-2).

[¶ 5] Assessor essentially identifies one issue, which we rephrase as:

Was the County Board's decision supported by law, within its statutory authority, in compliance with procedures required by law, and supported by substantial evidence?

(Assessor's Opening Br., p. 2).

## **JURISDICTION**

[¶ 6] The State Board shall "hear appeals from county boards of equalization ... upon application of any interested person adversely affected[.]" Wyo. Stat. Ann. § 39-11-102.1(c) (2025). An aggrieved taxpayer or assessor may file an appeal with this Board within 30 days of the County Board's final decision. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(a) (2021). The County Board issued its final decision on July 30, 2025. (R. 0218-19). Taxpayers appealed that decision eight days later. (Notice of Appeal). Therefore, the appeal is timely and the State Board has jurisdiction to hear this matter.

## **PROCEEDINGS AND EVIDENCE BEFORE THE COUNTY BOARD**

[¶ 7] Taxpayers, Mr. and Mrs. Bates, own agricultural rangeland property in Sheridan County (R. 0013, 0035). Prior to the 2025 tax year, Assessor identified and classified the property as LRA-3 based upon large paper maps created by the Wyoming Department of Revenue (Department). (Hr'g Rec. at 1:18:00-1:21:46). The Department issued maps to Assessor for agricultural classification purposes. *See* Rules, Wyo. Dep't of Revenue, ch. 10, § 4(a) and (vi) (2017).

[¶ 8] "LRA" is an acronym for Land Resource Area which is used to identify different groupings of crop and rangelands used to classify soil productivity levels. Assessors use the LRA levels, as determined and mapped by the Department, to help value individual agricultural properties. The Department identifies five different LRA classes based, in part, on long-term climatic and precipitation studies. *See* Wyo. Dep't of Revenue, ch. 10, § 3(w) (2017). Lower-numbered LRA groups are deemed to be more productive and are therefore considered higher in value for tax purposes. (Hr'g Rec. at 1:16:43-1:17:03).

[¶ 9] Beginning with the 2025 tax year, the Department replaced the prior paper maps with new digital LRA maps. Assessor's witnesses explained that the new digital map allowed them to view smaller scales with enhanced detail compared to the prior paper

maps. (Hr'g Rec. at 1:18:00-1:21:46). Under the old maps, Taxpayers' property had appeared to fall within the LRA-3 grouping. However, relying on the more detailed digital maps, Assessor determined that Taxpayers' property actually fell within the more productive LRA-2 classification. (R. 0027, Hr'g Rec. at 1:06:55-1:08:53). This 2025 classification increased the assessed value of the land as compared to the prior assessments derived from the less productive LRA-3 grouping.

[¶ 10] Assessor issued a 2025 Notice of Assessment valuing Taxpayers' rangeland property using the LRA-2 classification. (R. 0013). Contesting that classification, Taxpayers appealed the resulting property assessment to the County Board on May 9, 2025. (R. 0001).

[¶ 11] The County Board held a hearing on July 28, 2025. (R. 0002). During that hearing, Mr. Bates introduced numerous exhibits and offered detailed testimony related to Taxpayers' claims that their property was misclassified as LRA-2. (R. 0160-0222, Hr'g Rec. at 4:06-49:39). Mr. Bates specifically asserted that the land did not fit the precipitation criteria for LRA-2 status. Moreover, he offered evidence that soil studies from the Natural Resources Conservation Service, which are used in part to establish LRA status, are inconsistent with the LRA-2 level. *Id.*

[¶ 12] Mr. Bates suggested that the Department's adoption of a digital map may have introduced errors related to LRA boundaries. (Hr'g Rec. at 1:06:55-1:14:05). He asserted that there were no checks or vetting of the newly supplied digital map before Assessor utilized the map to determine the property's classification. *Id.*

[¶ 13] Witnesses for the Assessor's Office testified that the digital maps offered greater accuracy with higher resolution than the previous analog paper maps. (Hr'g Rec. at 1:18:00-1:21:46). The Assessor's Office responded that it was not allowed to use current weather or precipitation conditions at Taxpayers' property to modify or deviate from the published LRA map. (Hr'g Rec. at 1:01:03-1:05:14).

[¶ 14] Following the presentation of evidence and testimony, the County Board unanimously voted that the Assessor's valuation properly followed state statutes and the Department's rules and regulations. (R. 0218-19).

[¶ 15] Taxpayers timely appealed the order to the State Board on August 6, 2025.

## CONCLUSIONS OF LAW

### A. State Board's review function and burdens of proof

[¶ 16] The State Board reviews county board decisions as an intermediate appellate body and treats the county board as the finder of fact. *Town of Thermopolis v. Deromedi*, 2002 WY 70, ¶ 11, 45 P.3d 1155, 1159 (Wyo. 2002). Our standard of review of a county board

decision is nearly identical to the Wyoming Administrative Procedure Act standard, found at Wyoming Statutes section 16-3-114(c)(ii) (2023), that a district court must apply in reviewing such decisions. Our review is limited to determining whether a county board's action is:

- (a) Arbitrary, capricious, an abuse of discretion or otherwise not in accordance with law;
- (b) In excess of statutory jurisdiction, authority or limitations or lacking statutory right;
- (c) Without observance of procedure required by law; or
- (d) Unsupported by substantial evidence.

Rules, Wyo. State Bd. of Equalization, ch. 3, § 9(a)-(d) (2021).

[¶ 17] “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.’” *Britt v. Fremont Cnty. Assessor*, 2006 WY 10, ¶ 23, 126 P.3d 117, 125 (Wyo. 2006) (quoting *Amoco Prod. Co. v. Dep’t of Revenue*, 2004 WY 89, ¶ 7, 94 P.3d 430, 435 (Wyo. 2004)); see also, Rules, Wyo. State Bd. of Equalization, ch. 7 § 14(a) (2021) (“There is a presumption that the assessor’s property valuation is valid, accurate, and correct.”). “Petitioner may present any credible evidence to rebut the presumption in favor of the assessor’s valuation.” *Id.* at § 14(b). If a taxpayer presents credible evidence sufficient to rebut the presumption, the county board must then “equally weigh the evidence of all parties and measure it against the appropriate burden of proof. *Britt*, ¶ 23, 126 P.3d at 125 (citing *CIG v. Wyo. Dep’t of Revenue*, 2001 WY 34, ¶ 10, 20 P.3d 528, 531 (Wyo. 2001)). The burden of going forward<sup>1</sup> would then shift to Assessor, but the ultimate burden of persuasion would remain with the taxpayer to prove, by a preponderance of the evidence, that Assessor’s valuation wasn’t derived in compliance with constitutional or statutory requirements. *Id.* “A mere difference of opinion as to value” is not sufficient to overcome the presumption. *Britt*, at ¶ 34, 126 P.3d at 127.

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<sup>1</sup> The burden of going forward, also called the burden of production, is “[a] party’s duty to introduce enough evidence on an issue to have the issue decided by the fact-finder, rather than decided against the party in a peremptory ruling such as a summary judgment or a directed verdict.” *Burden of Production*, *Black’s Law Dictionary*, 236 (10<sup>th</sup> ed. 2014).

B. The County Board did not err in affirming Assessor's valuation.

[¶ 18] Taxpayers' classification arguments are entirely centered around alleged errors associated with the current digital LRA map produced and distributed by the Department. Essentially, Taxpayers presented detailed evidence and testimony related to the current weather, precipitation, and soil conditions existing at their property. Additionally, Taxpayers suggest that the new digital map mis-locates the boundary between LRA-2 and LRA-3 properties, as compared with the prior paper maps.

[¶ 19] In order to maintain uniform property taxation throughout the State, the Department generates maps for taxing authorities, such as counties. Wyo. Stat. Ann. §§ 39-11-102(c)(xxi), (xxiv) (2025). The Department's authority is set forth in its administrative rules, which provide:

The Department shall determine the standards and productivity sources used in the assessment of agricultural lands. The Mapping and Agricultural Manual is the Department's official source for general mapping and agricultural land valuation standards for all County Assessors.

Rules, Wyo. Dep't of Revenue, ch. 10, § 4(a) (2017).

The County Assessors shall adhere to the standards and productivity sources as specified in the Department's Mapping and Agricultural Manual.

Rules, Wyo. Dep't of Revenue, ch. 10, § 4(b) (2017)

The Department shall develop and maintain LRA maps. These maps shall be included within the standards set forth by the Department's Mapping and Agricultural Manual.

Rules, Wyo. Dep't of Revenue, ch. 10, § 4(a)(vi) (2017)

The County Assessor shall not modify the published LRA due to the current weather or precipitation conditions.

Rules, Wyo. Dep't of Revenue, ch. 10, § 4(b)(v) (2017).

[¶ 20] As can be seen from the above cited statutory and rule provisions, the Department is exclusively responsible for creating and maintaining LRA mapping used by county assessors in Wyoming. Assessors, in performing their valuations, are required to adhere

to the Department-created maps and lack authority to alter LRA delineations due to current precipitation or weather.

[¶ 21] Regarding the assessment at issue, Assessor's witnesses testified that the subject property fell within the LRA-2 boundaries based upon the enhanced detail contained in the digital map. (R. 0027, Hr'g Rec. at 1:06:55-1:08:53, 1:18:00-1:21:46). The witnesses explained that they were required to follow the supplied LRA map and had no ability to change the Department's demarcations based on Taxpayers' individual precipitation and soil data. *Supra* ¶ 13. We agree.

[¶ 22] Taxpayers do not contest that the digital map placed their property within an LRA-2 boundary. Rather, they challenge the underlying methodologies and details used to create the digital map. *Supra* ¶ 11. Even if the digital maps were incorrect, Assessor lacked authority to adjust or disregard the Department's designated land groupings. *See* Wyo. Stat. Ann. §§ 39-11-102(c)(xxi), (xxiv); 18-3-204(a)(ix) (2025). Governmental entities, such as the county assessor's office, can only exercise the powers granted by statute. An action taken without such authority is ultra vires and void. *Solvay Chems., Inc. v. Dep't of Revenue*, 2018 WY 124, ¶ 13, 430 P.3d 295, 299 (Wyo. 2018). We therefore find no fault in Assessor's reliance upon the Department's LRA-2 classification of Taxpayers' agricultural property.

[¶ 23] We acknowledge that taxpayers in property tax appeals may find themselves unable to challenge decisions when assessors have no discretion and must accept departmental determinations. The only entity with the ability to address LRA mapping was the Department. The Department was not a party to these proceedings, nor were Department personnel called as witnesses. The Department's lack of participation in this appeal is understandable since the County Board has no express statutory authority over the Department. Upon review of a County Board decision, the State Board is similarly constrained.

[¶ 24] Regardless, we do not believe Taxpayers are without recourse. While the County Board lacks authority to review Department actions, we may. The State Board shall "review final decisions of the department [of revenue] upon application of any interested person adversely affected." Wyo. Stat. Ann. § 39-11-102.1(c) (2025). Taxpayers could appeal Department mapping and classification designations to the State Board within 30 days of the Department's final agency decision. Rules, Wyo. State Bd. of Equalization, ch. 3 § 2(a) (2021). Taxpayers, if they wish, may approach the Department with their concerns and then seek redress directly from the State Board should they not agree with a future Department response.

**CONCLUSION**

[¶ 25] The County Board did not err when it concluded Assessor’s 2025 assessment of Taxpayers’ property was done in compliance with state statute and regulation. Accordingly, we affirm the County Board’s decision.

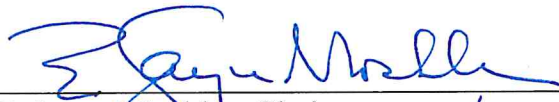
**ORDER**

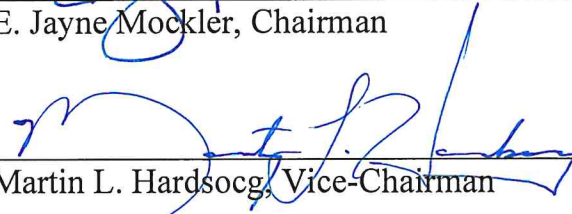
[¶ 26] **IT IS, THEREFORE, ORDERED** that the decision of the Sheridan County Board of Equalization is **AFFIRMED**.


[¶ 27] Pursuant to Wyoming Statutes section 16-3-114 (2023) and Rule 12, Wyoming Rules of Appellate Procedure, any taxpayer 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 21 day of January 2026.

**STATE BOARD OF EQUALIZATION**

  
\_\_\_\_\_  
E. Jayne Mockler, Chairman

  
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Martin L. Hardsocg, Vice-Chairman

  
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Karl D. Anderson, Board Member

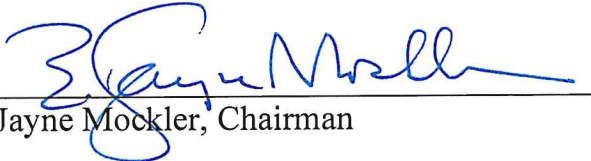
**ATTEST:**

  
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Jennifer Fujinami, Executive Assistant

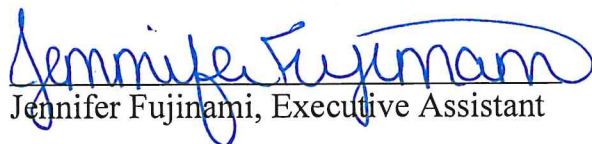
**CONCURRING – Chairman Mockler,**

[¶ 28] Although I concur with the decision in this matter, I am concerned about the circuitous route taxpayers must take to find a resolution to questions about the accuracy of LRA maps. As part of the review/appeal process, assessors should take the opportunity to explain to taxpayers the methodologies and authorities used for valuing their properties. It is a complicated system and can be rather intimidating. In this instance, while Taxpayers and staff of the Assessor initially discussed the general mapping and classification concerns, it does not appear that Taxpayers were advised to contact the Department directly to discuss their questions about the accuracy of the LRA map prior to the hearing before the County Board. Consequently, the County Board proceedings and the appeal before this Board failed to resolve Taxpayers' concerns. Had the Assessor directed Taxpayers to the Department of Revenue prior to the hearing, a lot of time and expense may have been saved, along with a great deal of frustration.

DATED this 21 day of January 2026.

  
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E. Jayne Mockler, Chairman

ATTEST:

  
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Jennifer Fujinami, Executive Assistant

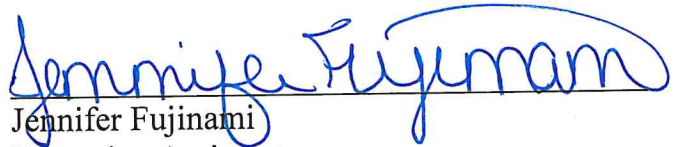


## CERTIFICATE OF SERVICE

I certify that on the 21 day of January 2026, I served the foregoing **DECISION AND ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Dustin & Brenda Bates  
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Clinton D. Beaver  
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Executive Assistant  
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Fax: (307) 777-6363

cc: Bret Fanning, Director, Dep't of Revenue  
Kenneth Guille, Property Tax Div., Dep't of Revenue  
Commissioners/Treasurer/Clerk/Assessor – Sheridan County  
ABA State and Local Tax Reporter  
State Library