

HOUSE BILL NO. HB0077

Electronic assessment forms.

Sponsored by: Representative(s) Sommers, Halverson and
Lindholm and Senator(s) Cooper

A BILL

for

1 AN ACT relating to ad valorem taxation; authorizing
2 electronic transmission of specified tax information;
3 specifying requirements for electronic transmission; and
4 providing for an effective date.

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6 *Be It Enacted by the Legislature of the State of Wyoming:*

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8 **Section 1.** W.S. 39-13-102(n), 39-13-103(b)(vii) and
9 39-13-107(b)(i)(C) are amended to read:

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11 **39-13-102. Administration; confidentiality.**

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13 (n) Following determination of the fair market value
14 of property the department shall notify the taxpayer by
15 mail or, if offered by the department and upon request of

1 the taxpayer, by electronic transmission of the assessed
2 value. The person assessed may file written objections to
3 the assessment with the board within thirty (30) days of
4 the date of postmark or the date of electronic
5 transmission, whichever is earlier, and appear before the
6 board at a time specified by the board. The person assessed
7 shall also file a copy of the written objections with the
8 county treasurer of the county in which the property is
9 located, who shall notify the county assessor and the board
10 of county commissioners, with an estimate of the tax amount
11 under appeal based upon the previous year's tax levy. As
12 used in this subsection, "electronic transmission" may
13 include email or other transmission methods as determined
14 by the county.

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16 **39-13-103. Imposition.**

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18 (b) Basis of tax. The following shall apply:

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20 (vii) The county assessor shall enter in books
21 furnished for that purpose, from the tax schedule, the
22 enumeration and fair market value of all taxable property
23 assessed by him or his deputies. The county assessor shall

1 enter the names of persons against whom property is
2 assessed in the county assessment roll in alphabetical
3 order. On or before the fourth Monday in April, or as soon
4 thereafter as is practicable, the county assessor shall
5 ~~mail~~send all assessment schedules to taxpayers by mail at
6 their last known address or, if offered by the county and
7 upon request of the taxpayer, by electronic transmission,
8 and return the county assessment roll enumerating the
9 property and value assessed by him or his deputies to the
10 board of county commissioners together with a list stating
11 the assessed value of taxable property within each school
12 district, municipality or special district in the county.
13 As used in this paragraph, "electronic transmission" may
14 include email or other transmission methods as determined
15 by the county;

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17 **39-13-107. Compliance; collection procedures.**

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19 (b) The following provisions shall apply to the
20 payment of taxes, distraint of property and deferral:

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22 (i) The following shall apply to the payment of
23 taxes due:

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(C) Annually, on or before October 10 the county treasurer shall send a written statement ~~in sealed envelopes~~ to each taxpayer by mail at his last known address or, if offered by the county and upon request of the taxpayer, by electronic transmission of ~~the~~ total tax due, itemized as to property description, assessed value and mill levies. ~~, to each taxpayer at his last known address.~~ The notice shall contain information, including contact information, of any property tax relief program authorized by state law. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due. As used in this subparagraph, "electronic transmission" may include email or other transmission methods as determined by the county;

Section 2. This act is effective January 1, 2017.

(END)