

ENROLLED ACT NO. 47, HOUSE OF REPRESENTATIVES

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING  
2016 BUDGET SESSION

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

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

**Section 1.** W.S. 39-13-101(a) by creating a new paragraph (ix), 39-13-102(n), 39-13-103(b)(vii) and 39-13-107(b)(i)(C) are amended to read:

**39-13-101. Definitions.**

(a) As used in this article:

(ix) "Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities.

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

(n) Following determination of the fair market value of property the department shall notify the taxpayer by mail or, if offered by the department and upon request of the taxpayer, by electronic transmission of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark or the date of electronic transmission, whichever is earlier, and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy.

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

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

(vii) The county assessor shall enter in books furnished for that purpose, from the tax schedule, the enumeration and fair market value of all taxable property assessed by him or his deputies. The county assessor shall enter the names of persons against whom property is assessed in the county assessment roll in alphabetical order. On or before the fourth Monday in April, or as soon thereafter as is practicable, the county assessor shall ~~mail~~ send all assessment schedules to taxpayers by mail at their last known address or, if offered by the county and upon request of the taxpayer, by electronic transmission, and return the county assessment roll enumerating the property and value assessed by him or his deputies to the board of county commissioners together with a list stating the assessed value of taxable property within each school district, municipality or special district in the county;

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

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

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

(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

ORIGINAL HOUSE  
BILL NO. HB0077

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and mill levies ~~.7, 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;

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

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk