

ORIGINAL HOUSE
BILL NO. 0254

ENROLLED ACT NO. 59, HOUSE OF REPRESENTATIVES

SIXTY-FIRST LEGISLATURE OF THE STATE OF WYOMING
2011 GENERAL SESSION

AN ACT relating to property taxation; requiring specific findings and conclusions as to evidence presented in a taxpayer appeal; and providing for an effective date.

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

Section 1. W.S. 39-11-109(b) (iv) and 39-13-109(b) (vi) are amended to read:

39-11-109. Taxpayer remedies.

(b) Appeals. The following shall apply:

(iv) In any appeal to the board authorized by this section, the taxpayer may present any credible evidence, including expert opinion testimony, to rebut the presumption in favor of a valuation asserted by the department. The board shall make specific findings and conclusions as to the evidence presented.

39-13-109. Taxpayer remedies.

(b) Appeals. The following shall apply:

(vi) In any appeal to a county board of equalization authorized by this section, the taxpayer may present any credible evidence, including expert opinion testimony, to rebut the presumption in favor of a valuation asserted by the county assessor. The board shall make specific findings and conclusions as to the evidence presented.

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Section 2. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(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