

ENROLLED ACT NO. 9, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2017 GENERAL SESSION

AN ACT relating to county boards of equalization; revising obsolete language; repealing obsolete provisions; conforming related provisions; correcting statutory references; and providing for an effective date.

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

Section 1. W.S. 18-3-102(c), 39-13-102(c)(iii), (e) and (f), 39-13-103(b)(v) and 39-13-107(a)(i) are amended to read:

18-3-102. County officers required to execute bonds; amount; sureties; penalty.

(c) Deputy county assessors appointed as provided by W.S. ~~39-13-102(a)~~ 18-3-107(e) shall execute a bond with the county in the penal sum of two thousand dollars (\$2,000.00) conditioned that they will faithfully and impartially observe the laws relating to the listing, assessing and valuing of all property.

39-13-102. Administration; confidentiality.

(c) The board of county commissioners of each county constitutes the county board of equalization. The county board shall meet at the office of the county commissioners at such times as necessary to perform its statutory duties, but no earlier than the fourth Tuesday in April to consider current year assessments. The county clerk shall act as clerk of the county board. The county assessor or his designee shall attend all meetings to explain or defend the assessments. The county board of equalization shall:

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(iii) ~~Correct~~ Approve any corrected assessment or any valuation change contained in ~~and complete~~ the assessment roll;

(e) ~~Immediately after the assessment roll is corrected by the county board of equalization and~~ Not later than June 1, the county assessor shall make an abstract of the assessment roll containing the quantity and value of each class of property assessed for taxation and transmit the abstract to the board and provide a copy to the county board of equalization. The board shall immediately forward copies of the abstracts to the department and ask for any recommendations. ~~with respect to equalization of values.~~

(f) Any person whose property assessment has been increased by ~~the county board of equalization an~~ equalization order shall be notified of the increase by the county assessor. Any person wishing to review an assessment of his property ~~shall may~~ shall contact the county assessor. ~~not later than thirty (30) days after the date of the assessment schedule.~~

39-13-103. Imposition.

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

(v) Except as provided in chapter 14 of this title, annually, commencing on January 1, the county assessor or deputy assessors as provided by W.S. ~~39-13-102(a)~~ 18-3-107(e) shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a

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listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath:

"I,, the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year, all property of which I am the owner or of which I have control as agent, guardian, administrator or otherwise, in the county of, State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.";

39-13-107. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Except as provided by chapter 14 of this title or paragraph (ii) of this subsection, annually, commencing on January 1, the county assessor or deputy assessors as provided by W.S. ~~39-13-102(a)~~ 18-3-107(e)

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shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath:

"I,, the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year, all property of which I am the owner or of which I have control as agent, guardian, administrator or otherwise, in the county of, State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.";

Section 2. W.S. 39-13-102(a), (b), (c)(i) and (ii) is repealed.

ORIGINAL SENATE
FILE NO. SF0010

ENGROSSED

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Section 3. This act is effective July 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 Senate.

Chief Clerk