

SENATE FILE NO. SF0046

Appeals by county assessor.

Sponsored by: Senator(s) Case and Representative(s) Madden

A BILL

for

1 AN ACT relating to taxation; authorizing the county  
2 assessor to appeal decisions by the state board of  
3 equalization as specified; and providing for an effective  
4 date.

5

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

7

8 **Section 1.** W.S. 39-13-109(b) (ii) is amended to read:

9

10 **39-13-109. Taxpayer remedies.**

11

12 (b) Appeals. The following shall apply:

13

14 (ii) A county assessor may appeal any decision  
15 or order of the county board of equalization to the state  
16 board of equalization. A county assessor may appeal any

1 decision of the state board of equalization related to  
2 locally assessed property to the district court in the  
3 county in which the property is situated;

4

5 **Section 2.** This act is effective July 1, 2017.

6

7

(END)