

## HOW TO FILE A PROPERTY TAX APPEAL

The following is a guideline that will give any taxpayer the basic steps to be followed to file a formal appeal to the Niobrara County Board of Equalization. This guideline will be beneficial to you if you are considering a protest and hopefully will help you understand the process necessary to build a good solid protest file in case you want to take your issue further than the County level. The following are some very basic steps you will need to follow to be in compliance with the Wyoming Statutes as well as the local Rules and Regulations of the Niobrara County Board of Equalization.

- If you disagree with your assessment, the first step is to come and talk to the Assessor's Office about why you feel your assessment is in error. The Assessor or her deputy will require you to go over your file with her to help determine if there are any errors in the data that has been collected up to this point. The Assessor will also advise you as to the basis of your value and the method that was used to determine the value of your property.
- After you have heard the explanation of your valuation, if you still do not agree with the value, request an application to protest from the Assessor. This application is a standard form that requires some very necessary data to be completed by the taxpayer to begin creating the legal record for your appeal. Please keep in mind at this point that your appeal will be handled just like a legal lawsuit. You will not be required to retain an attorney for this appeal process; however, you may choose to do so. You will be required to give testimony, you will need to admit evidence for your protest, and you will be able to call expert witnesses. (If you do not submit evidence of some kind, your chances of winning this appeal are not good. The Assessor's record is presumed to be correct by statute unless it is proven wrong. The burden of proof lies with the taxpayer.)
- The petitioner must **file within 30 days after the assessment schedule was sent** pursuant to W.S. 39-13-103(b)(vii). If the 30<sup>th</sup> day is not a business day, the statement shall be filed by the first business day thereafter. The statement may be filed by regular mail, hand delivery, or electronic means. Electronic filings received after normal business hours will be considered filed on the next business day. The petitioner shall send a signed or otherwise duly executed original of any statement filed by electronic means to the assessor by regular mail or hand delivery the next business day after the electronic transmission." (See Chapter 7, UNIFORM COUNTY BOARD OF EQUALIZATION PRACTICE AND PROCEDURE RULES). This appeal consists of a statement under oath which must be filed with the County Assessor. This form is called the "Statement to Contest Property Assessment".
- The County Assessor and the person contesting the assessment, or his agent, shall disclose witnesses and exchange information, evidence, and documents relevant to the appeal including sales information from relevant Statements of Consideration, if requested, no later than thirty (30) days prior to the scheduled County Board of Equalization hearings.
- A County Board of Equalization may receive evidence relative to any assessment and may require the person assessed or his agent or attorney to appear before it, be examined, and produce any documents relating to the assessment. No adjustment in assessment shall be granted to or on behalf of any person who willfully neglects or refuses to attend a meeting of a County Board of Equalization and be examined or answer any material question upon the Board's request. Minutes of your protest will be taken and filed with the County Clerk.
- You will be notified by the County Clerk about the date and time of the hearing.
- After the hearing, the County Board of Equalization will provide you with a written decision. If the decision is still not satisfactory to you, you may appeal the County Board's decision to the State Board of Equalization in Cheyenne no later than thirty (30) days from the date of the final decision of the County Board of Equalization.
- The County Assessor may appeal any decision or order of the County Board of Equalization to the State Board of Equalization.
- The County Board of Equalization has no power to and shall not set tax policy nor engage in any administrative duties concerning assessments which are delegated to the State Board of Equalization, the Department of Revenue, or the County Assessor.