PROTESTING A PROPERTY TAX ASSESSMENT

As a taxpayer, you have the right to protest if you disagree with the value of your property as determined by the county assessor. The following steps will help you understand this process:

Step 1. Should you protest? The county board of equalization (County Commissioners) is like a court of law, although its procedures aren't as formal. Like a court, it has authority to decide only certain issues; it must base its decision on evidence and it hears evidence from both sides – the taxpayer and the assessor – before it makes a decision. Therefore, in deciding whether to protest you should ask:

- Does the protest involve an issue the county board has authority to decide? This usually is limited to whether the property was properly classified and valued at fair market value (or productive value). It also may involve whether the property is exempt from taxation.

- Do you have evidence to support your protest? (see Step 4)

Step 2. Ask to meet in an informal session with the assessor to determine whether there are misunderstandings or errors that can be corrected without continuing with a formal appeal. You do not need to hire a lawyer or tax agent for the meeting. (Note: Discussions with the assessor are important, but they do not "stop the clock" for filing an appeal!)

Step 3. If you wish to formally contest the assessment of your property, you must file a statement under oath with assessor explaining why you believe the assessment is incorrect not later than thirty (30) days after the postmark date of the assessment schedule. The county assessor and the person contesting the assessment, or his/her agent, shall disclose witnesses and exchange information, evidence and documents relevant to the appeal, including sales information to the scheduled county board of equalization hearing.

Step 4. Gather information. You should first ask the assessor for a copy of the appraisal records on your property. These records contain a detailed description of your property (and may include photographs). If the property description is incorrect, it could result in an incorrect value. Also, if you believe some characteristics affect the value of your property, obtain a photograph of the particular area or item.

Your assessor relies on sales disclosure information to assist in setting the fair market value of property. This information is used in "sales ratio studies" to better evaluate your property. When available, valid sales of recently sold comparable properties are analyzed to help derive fair values for similar properties.

You should keep a few important points in mind if you decide to use sales information as evidence to support your protest:

- An independent narrative fee appraisal by a real estate appraiser is the best evidence of your property's market value especially if the appraisal is recent (less than 18 months old). Other information which the assessor may consider (but which may not be sufficient for an official protest), include insurance records or a letter by a real estate agent stating their opinion of value.

- If you sold or bought the property recently, you may wish to bring the sales contract, especially if the sale has not been filed through courthouse records. However, it is important to understand that one sale does not establish "fair market value".

- You may need to collect evidence on recent sales of homes similar to yours. Neighbors or real estate agents are good sources. You should obtain either documentation or sworn statements from the person providing the sales information. Only use sales of homes that are substantially similar to your home in size, age, location, and type of construction. Also use only recent sales.

- Weigh the cost of preparing a protest (especially the cost of a fee appraisal) against the potential tax savings it may provide.

Step 5. Presenting your protest. The county board (or clerk) will notify you of the date, time and place for the meeting of the County Board of Equalization to consider your protest. The board may require that you or your agent appear, be examined, and produce evidence or documents. If you neglect or refuse to attend and be examined, the county can refuse to grant an adjustment in the assessment. You must notify the county board or you may be charged $50 for incurred administrative expenses. At the meeting you should keep the following points in mind:

- Be on time and be ready to present your evidence and argument.

- Stick to the facts of your presentation. The county board can not consider financial problems, the tax rates, government budget, inflation, location, local politics or personal opinions.

- Be direct, concise and honest. The board will ask you to take an oath before you present evidence. You may wish to prepare a simple and well-organized statement which can be read. This allows you to stress

the key facts by writing them down in a logical order and making copies for each board member. Minutes of the meeting will be taken (or it could be recorded by a court reporter).

- Recognize that the county board is serving a judicial function. It listens to both the taxpayer and the assessor before making a decision.

Step 6. Should you appeal to the State Board of Equalization? Your protest will be decided by the county board in a written decision by the first Monday in August. If you are dissatisfied with the county board's findings, you have the right to appeal its decision to the State Board of Equalization. If you decide to appeal, you must file a written notice of appeal within 30 days from the entry of the county board's decision to:

State Board of Equalization
P O Box 448
Cheyenne WY 82002

- The notice should briefly state the decision appeal from the grounds upon which the appeal is based, the relief desired, and the petitioner's address. Procedural rules governing the appeal may be obtained from the State Board. One important rule deserves mention because it limits the type of information which may be considered by the State Board. In most appeals the State Board will only consider the record presented to the county board. Therefore, additional evidence cannot be presented to the State Board. This rule emphasizes the importance of presenting the best case to the county initially.

Step 7. Should you appeal to district court? The State Board will put its decision in a written order, which will be mailed to you. This decision will not be reconsidered by the State Board. If you are dissatisfied with the State Board's order, you have the right to appeal its decision to the state district court in your county. You should consult an attorney to determine if you have a case and to advise on complying with the procedural rules which apply to such appeals.