

2007 ANNUAL REPORT

September 2008

Agency

Wyoming State Board of Equalization

General Information

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Statutory References: Article 15, § 9 of the Wyoming Constitution established the State Board of Equalization. The general duties and authorities of the Board are established under Wyoming Statutes Annotated, § 39-11-102.1.

Clients served: The Board serves all Wyoming taxpayers, the Department of Revenue, County Assessors, County Board's of Equalization and various other state and county government agencies.

Quality Of Life Result

Wyoming state government is a responsible steward of State assets and effectively responds to the needs of residents and guests.

Contribution to Wyoming Quality Of Life

The Board contributes to Wyoming quality of life by providing a fair, unbiased, and efficient forum for disputes with the Department of Revenue, and appeals from county boards of equalization. The Board also assures that all property in Wyoming's counties is valued uniformly and equally by county assessors, consistent with established standards.

Basic Facts

The Board has seven employees, including its three members. Its budget was \$764, 252 for the 2007 fiscal year.

The primary functions of the Board are (1) to adjudicate taxpayer disputes over decisions of the Department of Revenue or a county board of equalization, and (2) to equalize valuation on all property in Wyoming's counties.

(1) Appeals

Although an administrative agency, the Board functions much like a court. Its workload depends principally on conflicts arising outside the agency, and its ability to dispose of pending matters is constrained by established procedures and the actions of the parties before it. However, the Board is unlike a court in that most cases arise from state and local tax and valuation procedures that recur on an annual basis.

(2) Equalization

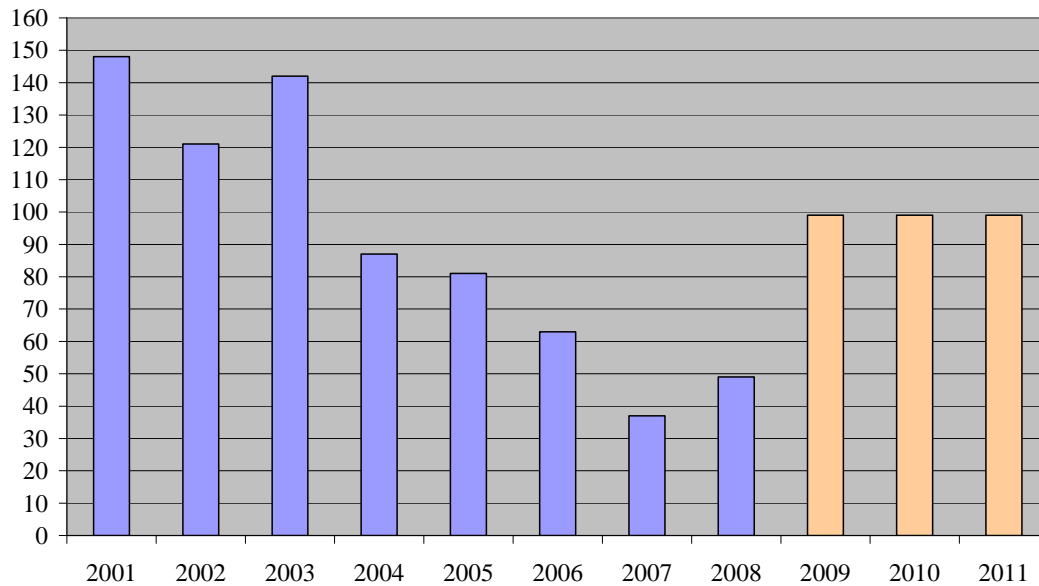
The Board discharges its duty to equalize valuation of locally assessed property in Wyoming counties through an annual process. The Board reviews abstracts of property valuations (generally based on confidential sales information) submitted by the county assessor in each county, and evaluates those abstracts for uniformity by employing recognized principles of statistics. The Board normally addresses errors by consulting with county assessors on possible changes to work practices. Statistical anomalies that surface during the annual evaluations often arise from conditions, such as rapid local growth, that do not warrant any changes in the work practices of county assessors. The anomalies may also be related to the new computer systems mandated by the Department of Revenue.

Performance

(1) Appeals

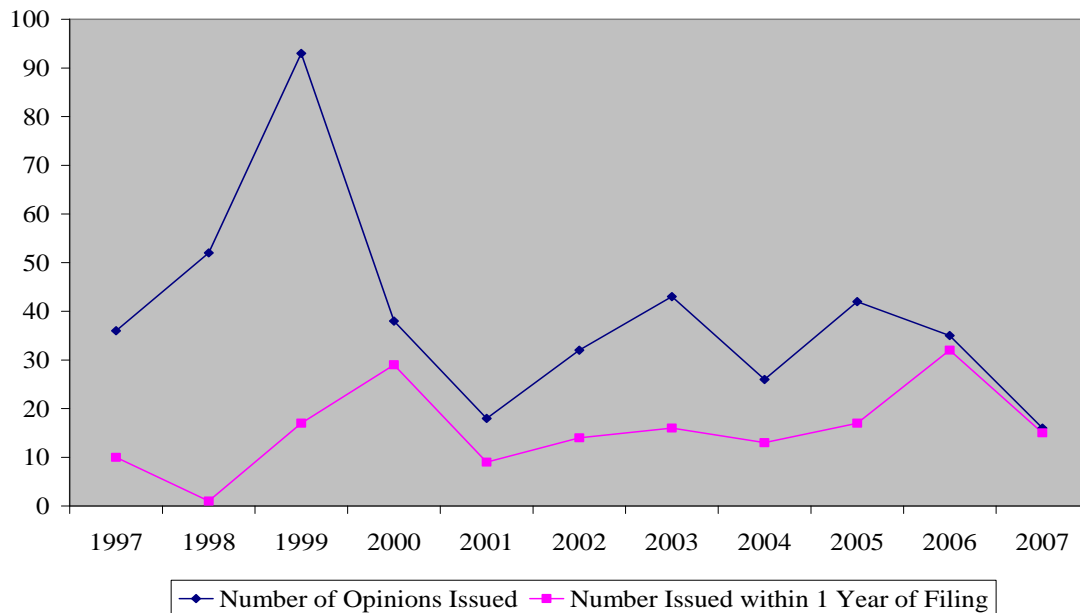
The Board generally measures its performance by the number of outstanding appeals at year end. As of June 30, 2008 there were 49 cases pending before the Board. While slightly more than at the end of FY 06, this number indicates the Board is handling disputes efficiently.

Pending Cases as of June 30
(Years 2009-2011 are projected)



The overall decline in the Board's decision backlog, coupled with procedural adjustments, has made it possible for the Board to reduce the time necessary to decide its cases. However, some complex cases cannot be reasonably completed in a year.

Opinions Issued within 1 Year of Filing



(2) Equalization

The Board evaluates the annual performance of county assessors using procedures established in its Rules, and intervenes if necessary to equalize valuation on all property in Wyoming's counties. The Board did not find any circumstances warranting equalization in FY 07.

The Story Behind FY 07 Performance

(1) Appeals

The Board issues written opinions articulating the reasons for its decisions. These written opinions are promptly posted on the Board's website. The Board's performance is therefore transparent to the public, except for disclosure of taxpayer information that by law must remain confidential. Its website also provides current information about the Board's calendar and schedule of hearings, as well as links to its Rules and to the Department of Revenue.

The Board employs a docket management system to assist it in establishing priorities for disposition of cases.

The Board strives to write opinions to assure every litigant that the Board has scrutinized the evidence presented, and tied the evidence to the law in reaching a decision.

(2) Equalization

By the time of assessor evaluations in June 2007, all counties had completed the most difficult phase of a statewide transition to the improved computer-assisted mass appraisal (CAMA) system the Department now requires. During FY 07, the Department markedly improved its support for counties at risk of equalization enforcement due to the transition. The Board also made substantial progress in acquiring access to county data necessary to determine whether the counties are in compliance with the Board's standards. The Board no longer has significant concerns about the effect of the CAMA transition on the Board's ability to discharge its duties. The Board issued no work practices orders to assessors in FY 07, but instead implemented an approach of voluntary cooperation between the Board, the Department, and assessors with potential future valuation issues.

What Has Been Accomplished?

The Board is establishing a consistent body of administrative case law.

The Board maintains control of its docket, resulting in timely disposition of cases.

The Board conducted its annual review of county assessor performance. With the assistance of the Department of Revenue, the Board has improved the state's ability both to identify assessors who may benefit from further evaluation and assistance, and to provide that evaluation and assistance.

Supplemental Budget Implications

None.