

Value Disputes

Property Review and Appeal

Property owner participation and education are key to a fair system of taxation. The goal of the Uinta County Assessor's Office is to ensure all taxpayers are aware their rights and to make the process as efficient and painless as possible.

Calendar of Events

Wyoming Statute 39-13-103

It directs that all property will be listed, valued and assessed as of January 1 of each year. Assessment schedules must be mailed to all property owners on or before the fourth Monday in April.

Wyoming Statute 39-13-109(b)(i)

The county assessor shall notify any person whose property assessment has been increased by the county board of equalization of the increase. Any person wishing to review an assessment of his property shall contact the county assessor not later than 30 days after the date of the assessment schedule. Any person wishing to contest an assessment of his property shall file not later than thirty days after the date mail date of the assessment schedule property sent pursuant to W.S. 39-13-103 (b)(vii), a statement with the county assessor specifying the reason why the assessment is incorrect. The county assessor shall provide a copy to the county clerk as clerk of the county board of equalization. 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 fifteen days prior to the scheduled county board of equalization hearing. The assessor shall specifically identify the sales information used to determine market value of the property under appeal. A county board of equalization may receive evidence relative to any assessment and may require the person assessed or his agent of attorney to appear before it, be examined and produce any documents relating to the assessment. No adjustment in an 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.

Basic Procedures

The assessment schedules mailed by the Assessor's Office contain the legal description of the property, the estimated fair market value and the assessment value. When the property owner receives the assessment schedule it should be opened immediately and reviewed. Particular attention should be paid to the market value. Does it represent what the property would have been worth if sold on January 1? If the value is within reason and no other errors are noted on the assessment schedule, further action is not required. However, if you disagree with the value, come in to the Assessor's Office as soon as possible to initiate the review process. The process is divided into Review and Formal Appeal.

REVIEW PROCESS

Information Review

When the property owner comes into the office, the property information is reviewed and checked for accuracy. This includes square footage, construction, finished area, out buildings, etc. Any changes may affect the final market value.

Request for Property Review Only Form

An application should be completed and signed by the property owner. If this form is not completed by the owner/representative, the visit will be considered an informal contact and changes in the property/assessment will not be initiated.

During this review, the property owner may provide any information they would like to have considered such as appraisals, market analysis, special conditions or influences they feel may affect the property value. The owner must provide an action desired such as their estimate of value as of January 1, of the current year. Statements of "it's too high" or "it's wrong" are vague and not definable.

Neighborhood Sales Listings

For residential properties, office staff will review the sales listing for the appropriate neighborhood with the owner and explain the basic neighborhood system. If desired by the owner, a copy of the sales listing for his neighborhood will be provided. Please note that under Wyoming Statute 34-1-142, sales information is not public information and must be kept confidential. Persons receiving sales information may not disclose it to other individuals. Property owners may disclose this information to the County Board of Equalization in conjunction with any hearing. Due to the confidentiality of the sales information it cannot be mailed, electronically transmitted or given over the telephone. Property owners will be provided a copy of the review form.

Notice of Action

Upon completions of the review the property owner will receive, by mail, an amended schedule reflecting updated market value and estimated tax amount, or notification that no changes have been made, advising them of their option to continue a formal appeal if so desired.

Formal Appeal Process

Appeal Process

If after a review the property owner feels the value of his property is incorrect, he may file an official appeal. Official appeals of assessment forms are available in the Assessor's Office. Copies of the form or statement must be filed with the Assessor within 30 days of the mail date or postmark date on the assessment schedule. A copy of the Rules of Practice and Procedures of Appeal Before the County Board of Equalization involving Taxation Matters is available for the property owner at the Assessor'

Office and also at this website. An appeal may be withdrawn at any time by written notification to the Clerk's and Assessor's offices. A general order of proceedings follows:

Hearing

A hearing time/date is set and owner notified by mail. The County Assessor and the person contesting the assessment (petitioner) must disclose witnesses and exchange information, evidence and documents relevant to the appeal no later than fifteen days prior to the hearing. This includes anything that is to be presented as evidence during the hearing.

The Uinta County Commission serves as the County Board of Equalization. Other persons attending the hearing will include the hearing officer, recording secretary, secretary to the board, counsel for the board, parties to the appeal. The Petitioner is first to present evidence or witnesses. Any testimony presented may be questioned by the Assessor, the Assessor's attorney, or member of the board.

The Assessor or a deputy presents evidence or witnesses. The testimony may be questioned by the Petitioner, his agent or member of the board.

After all testimony and evidence is presented, a brief closing statement may be made by each side.

The Board will notify participants in writing of their findings and any appeal action available to them no later than the first Monday in August.