

## PROPERTY OWNER ACKNOWLEDGMENT

A property owner (“owner”) may submit an appeal of a property value assessment for the owner’s property by obtaining a paper appeal form from the Assessor’s Office or by printing a paper form. Then owner must complete and submit the paper form with the required attachment to the Assessor’s Office by the deadline to submit the appeal.

Owner may also submit an appeal by completing and submitting the online appeal form. **By submitting an online appeal form, owner acknowledges that appealing a property value assessment is a legal process governed by Wyoming statutes, case law, and administrative rules and orders.**

Additionally, owner acknowledges that the appeal process requires owner to appear at a hearing in front of the Natrona County Board of Equalization (“Board of Equalization”) and present legally admissible evidence that supports owner’s appeal.

## APPEAL PROCESS

**Appealing a property value assessment is a legal process governed by Wyoming statutes, case law, and administrative rules and orders.** Following is a general summary of the process.

1. Within 30 days of the postmark on the *Notice of Assessment* (or an *Amended Notice of Assessment*), the owner of the property\* must file a written statement specifying why the assessment is incorrect.
  - The statement must be filed in the Assessor’s Office by the deadline.
  - The statement must:
    - Concisely state the facts, issues, and objections that owner considers relevant;
    - Reference applicable statutes, rules, orders, and any other authority that supports owner’s statement;
    - Concisely state what relief owner desires; and
    - Have the Notice of Assessment (or Amended Notice of Assessment) for the property attached.
2. The clerk for the Board of Equalization schedules a hearing for each timely filed appeal and sends a notice to the owner with a hearing date and time.
3. A hearing officer manages Board of Equalization hearings much like a judge manages a court trial.
  - Managing includes, in part, (a) ruling on any procedural motion, (b) ruling on whether evidence is admitted, and (c) establishing a clear record of the proceedings.
4. The Board of Equalization will consider the evidence admitted in the case similarly to a jury in a court trial.

5. An owner must appear at the hearing and present admissible evidence.
  - Admissible evidence might include:
    - Testimony from a witness that knows relevant facts;
    - Testimony from an expert in mass appraisal;
    - A relevant document such as something that shows the dimensions of a building or the characteristics of the land; and
    - A relevant photo, video clip, or map.
  - Personal opinion is not evidence, ordinarily.
6. Following is the typical order of events at a hearing:
  - The hearing officer calls the hearing to order and considers any preliminary matters.
  - The owner may give an opening statement after which the Assessor may give his opening statement. (A party may waive his/her opening statement.)
  - The owner presents evidence after which the Assessor presents his evidence.
    - A party may cross-examine the other party's witness.
    - Members of the Board of Equalization may ask a witness questions.
  - The owner may give a closing argument after which the Assessor may give his closing argument. (A party may waive his/her closing argument.)
  - The owner has the burden of proving that the Assessor did not use an allowed method of mass appraisal to determine the value of the property or that the Assessor incorrectly applied the method used.
  - The members of the Board of Equalization deliberate. The Board may decide the case immediately or may take the case under advisement.
  - The Board issues a written decision with its findings of fact and conclusions of law.
    - The Board cannot assign a value to a property.
    - The Board cannot tell the Assessor which mass appraisal method to use to determine a property value.
    - The Board can decide to: (a) affirm the assessed value or (b) remand the case back to the Assessor to re-assess the property.

\* The owner of a property may be represented by an attorney or a duly authorized non-attorney acting as the owner's agent.

**Links to Wyoming statutes and administrative rules and orders applicable to assessments by county assessors:**

- Wyoming Statutes [Legislature of the State of Wyoming \(wyoleg.gov\)](http://wyoleg.gov) (scroll down to "Wyoming Statutes Annotated")
- Wyoming Department of Revenue - [Wyoming Department of Revenue](#).
- Wyoming State Board of Equalization - [WY State Board of Equalization - Home](#).
- Uniform County Board of Equalization Practice and Procedure Rules - [WY State Board of Equalization - Rules](#).

(Scroll down to Chapter 7)

Last revised: 4/15/21

For Assessor's use

**APPEAL RECEIPT  
DATE STAMP:**

CBOE Docket # 21-\_\_\_\_\_

**NATRONA COUNTY PROPERTY ASSESSMENT APPEAL FOR TAX YEAR 2021**

An owner may appeal the assessment of his/her property by: (1) completing this *Property Assessment Appeal* form and (2) filing it with the Natrona County Assessor **not later than 30 days after the date the assessment schedule was sent.**<sup>1</sup>

**THE NATRONA COUNTY BOARD OF EQUALIZATION SHALL DISMISS ANY APPEAL NOT TIMELY FILED.**<sup>2</sup>

**OWNER** (As of January 1, 2021)

Legal Name:

Mailing address (please include zip code):

Phone #:

Email address:

**PROPERTY**

Property address:

Account #:

Parcel #:

Total Valuation (near the bottom of your Notice): \$

**Representation.** An owner may represent himself/herself or be represented by an agent or attorney if the owner specifically designates an agent or attorney ("Agent"). To designate an Agent, please complete and submit to Assessor's Office an *Agent Designation* form.

**Specify the reason(s) why the assessment is incorrect.**<sup>3</sup>

(Attach a separate page(s) if needed; include owner's name on each page.)

1. Concisely state the facts, issues, and objections owner considers relevant to the assessment of the property.
  
2. Reference applicable statutes, rules, orders, and any other authority that supports owner's statement.
  
3. Concisely state what relief owner desires.
  
4. Attach a copy of the *Notice of Assessment* or *Amended Notice of Assessment* ("NOA") that owner is appealing.

\_\_\_\_\_  
**Owner's signature**

\_\_\_\_\_  
**Date**

If you filed your appeal not later than 30 days after the date the NOA was postmarked, the county clerk will send you a notice with a hearing date and time. For procedural updates, go to: Natrona County, WY | Official Website.

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<sup>1</sup> Wyo. Stat. § 39-13-109(b)(i).

<sup>2</sup> Uniform County Board of Equalization Practice and Procedure Rules, § 7(d).

<sup>3</sup> Uniform County Board of Equalization Practice and Procedure Rules, § 7(a)(i)-(vi).