

What to Expect Moving Forward with your Appeal

Appeal Process after Initial Protest is filed

You have filed your formal appeal. Now what? This document will guide you through the assessment appeal process after the initial protest period has ended. If you still have questions, please contact the Assessor's Office at (307) 235-9444 or assessor@natronacounty-wy.gov.

I have filed my formal appeal. What should I expect to occur next?

Assessor office staff will review the account. Upon completion of the review, the taxpayer will receive either:

- a Letter of No Change or
- an Amended Notice of Assessment

Included with the response is a withdrawal form.

Letter of No Change

If you receive a **Letter of No Change**, you have the choice to continue your appeal process with the County Board of Equalization (CBOE) or withdraw your appeal.

If you choose to withdraw your appeal, return the withdrawal form to the County Assessor. If the Assessor's Office does not receive a withdrawal form from you, the appeal will automatically move forward to the CBOE and you will receive a packet from the secretary of the CBOE with instructions on how to proceed.

Amended Notice of Assessment (NOD)

If you receive an **Amended Notice of Assessment (NOD)**, you have the same options to either withdraw or proceed to the CBOE. If you choose to withdraw, understand that the value will remain as listed on the NOD. If the Assessor's Office does not receive a withdrawal form from you, the appeal will automatically move forward to the CBOE and you will receive a packet from the secretary of the CBOE with instructions on how to proceed.

General order of proceedings with the County Board of Equalization

After deciding to move forward with the CBOE, expect the following general order of proceedings:

1. A hearing time and date is set and the owner/agent is notified by mail from the Clerk of the County Commissioners. The County Assessor and the owner/agent contesting the assessment (Petitioner) must disclose witnesses and exchange information, evidence, and documents relevant to the appeal no later than thirty (30) days prior to the hearing. This includes anything that is to be presented as evidence during the hearing.
2. The County Commissioners serve 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, and parties to the appeal.
3. The Petitioner is first to present evidence or witnesses. Any testimony presented may be questioned by the Assessor, the Assessor's attorney, and/or a member of the board.
4. The Assessor or a representative presents evidence or witnesses. The testimony may be questioned by the Petitioner, his agent, and/or a member of the board.
5. After all testimony and evidence is presented, a brief closing statement may be made by each side.
6. The Board will notify participants in writing of their findings and any appeal action available to them.

What is the role of the County Commissioners?

The CBOE members are Natrona County Commissioners. They are required to follow a set of rules throughout the appeal process and hearings. Here are a few of those rules:

- While accepting appeals the CBOE shall dismiss any statement not timely filed.
- The CBOE may dismiss any statement otherwise not filed in substantial compliance with the rules (this includes filling out the form completely and listing real issues with land or improvements- not simply stating the value is too high or taxes are too much).
- There is a presumption that the Assessor's property valuation is valid, accurate, and correct. The Petitioner shall have the burden of going forward. The Petitioner may present any credible evidence to rebut the presumption in favor of a valuation asserted by the Assessor. If the Petitioner provides credible evidence that the Assessor's determination is incorrect (taxpayer has to show that the mass appraisal CAMA system has been applied incorrectly or that the characteristics of their property are incorrect) or unlawful, the burden shifts to the Assessor to defend the valuation.
- The appeal may be dismissed by the CBOE if any person willfully neglects or refuses to attend a meeting of the CBOE and be examined or answer any material question upon the CBOE's request.
- No party or anyone on a party's behalf shall communicate with a CBOE member, a staff member of the CBOE, or any presiding officer designated by the CBOE on any material fact at issue in the appeal after its commencement and until its final disposition, except to the extent authorized by law, and unless the opposing party is present.
- On the motion of a party or the motion of a member of the CBOE, made at any time while a case is pending, a member may be recused from consideration of the case by filing a notice of recusal with the Clerk for service on all parties and filing in the case record. The decision of whether or not to recuse oneself shall be made by the member. No statement of the reason for the recusal is required. After the notice of recusal, the member shall not participate in any CBOE decisions or orders with regard to the case.

Summary

The CBOE will/shall dismiss appeals for the following reasons:

- Appeal not received by the deadline
- Appeal is incomplete
- A real reason that the value may be incorrect is not listed (land issues, improvement issues, should be ag status, etc.- stating that value too high, taxes too high, actual purchase price, or change value to a previous year will not be recognized as acceptable reasons)
- Failure to appear at the hearing

The CBOE does not have the ability to change property values. Their responsibility is to determine if the characteristics of a property are incorrect or if the methods and CAMA system used by the Assessor's Office were flawed. The Petitioner is responsible to prove these problems exist.

Additional Information and Resources

- [Wyoming State Board of Equalization](#)
- [Wyoming Department of Revenue-Property Tax Division](#)
- [State of Wyoming Legislature – State Statutes](#)

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