

Equalization, Board of

General Agency, Board or Commission Rules

Chapter 1: General Procedures

Effective Date: 02/10/2006 to Current

Rule Type: Current Rules & Regulations

Reference Number: 211.0001.1.02102006

CHAPTER 1

GENERAL PROCEDURES
WYOMING STATE BOARD OF EQUALIZATION

Section 1. Authority.

The rules in this chapter are adopted pursuant to W.S. 39-11-102.1 and W.S. 16-3-102.

Section 2. Office of the Board.

(a) The office of the Board is located at the Herschler Building, 122 West 25th Street, Cheyenne, Wyoming 82002-0110. The office hours of the Board are 8:00 a.m. to 5:00 p.m. on each business day. A person desiring to transact any business with the Board may appear and make application to do so any time during the office hours.

(b) All pleadings, motions or other documents shall be filed with the Board at the office of the Board, 122 West 25th Street, Cheyenne, Wyoming 82002-0110, or mailed to the Executive Secretary, P. O. Box 448, Cheyenne, Wyoming 82003-0448 or received by facsimile, 307-777-6363, during regular business hours. Any facsimile received after regular business hours will be treated as received during the regular business hours of the next working day.

Section 3. Sessions of the Board.

(a) The Board shall be considered in daily session, without formal adjournment from day to day, but if occasion requires, it may adjourn to a day certain, or adjourn subject to the call of the Chairman, or a majority of the Board members. A regular meeting of the Board shall be held on the first working day of each week at 9:00 a.m.

(b) A majority of the Board shall constitute a quorum for the transaction of business. Formal adoption of decisions by the Board requires a quorum.

(c) Special sessions of the Board shall be held whenever any matter before the Board requires consideration at a particular time or place, or whenever the Board meets with others for the purpose of discussing any matter for consideration. Such sessions may be held at any place within the State other than the Board's office in Cheyenne, if the Board finds such other place is better suited.

(d) Sessions shall be held annually by the Board for the following purposes:

(i) To discuss assessment practices and valuations for assessment purposes with interested Department of Revenue officials, county officials and taxpayers.

(ii) To recommend valuation work practices and order equalized valuations as the Board may lawfully adopt.

(iii) To fix the levy after the receipt of the certificate from the State Auditor and State Treasurer showing the amount of money required to be raised for State purposes.

(iv) To take final action on county valuations as reported to the Board by County Assessors.

Section 4. Items to be Contained in Board Minutes.

All matters of importance which should be considered by the Board shall be brought to the Board's attention in formal session. At each formal session, the executive secretary shall be responsible for taking full and complete minutes, and shall submit the same to the members of the Board for their correction and approval. Approval shall be entered upon the minutes and, when approved, they shall be filed with the executive secretary for permanent public record.

Section 5. Public Records Practices.

(a) All requests for public records from the Board shall be in writing and processed according to this section.

(b) The Board shall initially determine whether the requested public records are in the possession of the Board as official custodian. If such determination is negative, the request shall be returned to the applicant with notation of this fact and designation of the official custodian, if known. If the public records requested are in active use or in storage and therefore not available at the time an applicant asks to examine them, the Board shall so notify the applicant.

(c) If the Board is the official custodian of the public record, the Board shall determine whether the requested record is protected as privileged, confidential or proprietary. If the Board determines the records are not subject to disclosure, the request shall be denied and returned to the applicant with a notation of the statutory provision which renders the record not subject to public review or disclosure.

(d) Public records for which the Board is custodian shall be open and available for public inspection between 8 a.m. and 5 p.m. each business day. Original or Board copies of records shall not be removed from the Board office area and the review thereof may be reasonably restricted to protect the records or prevent unnecessary interference with the regular discharge of the Board's duties. In the Board's discretion, public records may be released in computerized format. The Board shall recover all direct and indirect costs associated with programming, computer time, and production from the requesting entity, except for entities party to an information sharing agreement with the Board or State of Wyoming.

(e) All final orders and decisions of the Board, the minutes of all its sessions, meetings and proceedings, and the Board's rules shall be kept by the executive secretary for permanent public record and shall be open for public inspection. The executive secretary may certify to the correctness of any copies of such documents.

(f) For all public records for which the Board is custodian, paper copies may be provided upon approved request and payment at the rate of \$.50 per page for the first 10 pages, and \$.15 per page for each additional page with a \$1.00 minimum charge. If certification of a document is requested, there shall be an additional charge of \$3.00 per document.

Section 6. Rules Subscription.

The Board may provide an annual (calendar year) subscription service for current and amended rules. Such service shall be provided at an annual subscription fee of \$18.00 payable before March 1st of each year. Amendments to rules shall be issued to all current subscribers on a semi-annual basis (July 1 and December 31). Subscribers who request copies of amended rules prior to the semi-annual mailing shall be provided the same upon written request and payment of the public record fee in Section 5(f).

Section 7. Rule-making.

(a) The Board's rule-making procedure is governed by W.S. 16-3-101 through 16-3-106. As a fact-finding proceeding, rule-making shall be conducted in a non-adversarial manner, without pleadings, sworn testimony, rules of evidence, cross-examination or adverse parties.

(b) Only the Board shall be afforded the privilege of questioning participants during any required hearing. The Board may ask questions to develop a full and complete understanding of all comments. At the commencement of each hearing, the Board shall announce all restrictions, including time limits on oral comments as deemed necessary to promote an orderly and fair hearing.

(c) Board decisional meetings shall be scheduled and conducted as a public meeting for discussion and decision on proposed rules.

(d) If requested in writing or orally at a public hearing, the Board shall issue a concise statement of the principal reasons for overruling a comment or consideration. Such statement shall be issued either prior to or within 30 days after adoption of the rule.

Section 8. Petition for rule-making.

(a) Pursuant to W.S. 16-3-106, any person, including the Department of Revenue, may petition the Board for the adoption, amendment or repeal of any rule. The petition shall be filed at the office of the Board or mailed to the Board, c/o Executive Secretary, P. O. Box 448, Cheyenne, WY 82003-0448

or received by facsimile, 307-777-6363, during regular business hours. Any facsimile received after regular business hours will be treated as received during the regular business hours of the next working day. The petition shall include:

- (i) The name, address and phone number of petitioner;
 - (ii) A statement of the terms and substance of the proposed rule or a description of the subjects and issues involved;
 - (iii) If an amendment or a repeal is requested, the citation to the rule to be amended or repealed;
 - (iv) A brief and concise reason for the adoption, amendment or repeal of the rule; and
 - (v) Identification of the statutory authority for the rule and any requested amendment or repeal, if known.
- (b) The filing of a petition shall not stay or affect any duly promulgated rule.
- (c) After filing of the petition, the Board may schedule a pre-hearing conference with the petitioner to review the petition.
- (d) As soon as practicable the Board shall either deny the petition in writing (stating its reasons for denial) or initiate rule-making proceedings in accordance with W.S. 16-3-103.
- (e) The action of the Board in denying a rule-making petition is final and not subject to review.

Section 9. Decorum.

The conduct, demeanor and dress of parties, attorneys and representatives when present during any Board proceeding shall reflect respect for the dignity and authority of the Board, and the proceedings shall be maintained as an objective search for the applicable facts and the correct principles of law. All clients and witnesses shall be instructed as to appropriate demeanor and dress.

Section 10. Sanctions for Violation of Rules.

The following may be imposed on a party for violation of these rules or any valid order of the Board:

- (a) Striking of briefs or pleadings;

- (b) Drawing an adverse inference;
- (c) Removal of or limitation of participation of any disruptive person in any hearing;
- (d) Continuance of any hearing;
- (e) Dismissal of proceedings;
- (f) Assessment of costs; or
- (g) Any other sanction permitted by law.