



**Lincoln County, Wyoming**  
*Assessor's Office*  
925 Sage Suite 104  
Kemmerer, WY 83101  
Telephone (307) 877-9056 x 4 or 1-800-442-9001 x4

---

Debbie Larson  
**County Assessor**

The following is the requested protest form. Please complete the form and return it to the Lincoln County Assessor's office along with any documentation that you have that will substantiate that the valuation is incorrect. **The form needs to be returned to the Lincoln County Assessor's office no later than May 07, 2010.**

**The following is the portion of the rules and regulations that pertain to the filing of an appeal:**

**Section VIII. Commencement of Appeals.**

Any person wishing to contest an assessment of his/her property shall file a statement with the Assessor no later than thirty (30) days after the date or postmark of the assessment schedule. Said statement may be filed by ordinary mail, hand delivery, or electronic means. Any statement filed by electronic means must be followed by a signed or otherwise duly executed original, or copy of any electronic transmission other than facsimile transmission, mailed within 24 hours of the electronic transmission. The statement shall include:

- A. The name, mailing address, and phone number of the Appellant;
- B. A concise statement of facts, issues and objection which the Appellant considers relevant to the assessment of the property;
- C. A concise statement as to the relief desired, including any request for hearing;
- D. A reference to the statutes, rules, or orders that may apply, if known; and
- E. A copy of the assessment schedule.

**ANY STATEMENT NOT TIMELY FILED, OR NOT COMPLETED IN ACCORDANCE WITH THESE RULES MAY BE DISMISSED.** Upon request, the Assessor's office will provide to the Appellant a form Statement to Contest Property Tax Assessment that conforms to these rules.

If the protest form is not returned to the Lincoln County Assessor's office by **May 07, 2010**, you will forfeit the opportunity to have a hearing before the County Board of Equalization

The County Board of Equalization hearings are held at the Lincoln County Courthouse in Kemmerer, Wyoming. The property owner or a designated representative is required to be present at the hearing. The County Board of Equalization hearings are to determine if the value placed on your property is representative of fair market value. Property tax increases, service issues, etc. are not an item that can be discussed at the CBOE hearings.

I would like to thank you for taking the time to inquire about your property value. The process for determining market value for assessment purposes is a mass appraisal process. Any information that we receive from property owners assists in building a more accurate database to utilize in determining property values.

If you have any questions, please feel free to contact our office. 307-877-9056 x 4 or 1-800-442-9001 x 4.



**Lincoln County, Wyoming**  
*Assessor's Office*  
925 Sage Avenue Suite 104  
Kemmerer, WY 83101  
Telephone (307) 877-2030 OR 1-800-442-9001 if within Wyoming  
EXT 2030

---

**DEBBIE LARSON**  
County Assessor

IN THE MATTER OF REVIEW/APPEAL \_\_\_\_\_ PROPERTY ACCOUNT NO: \_\_\_\_\_

PROPERTY OWNER: \_\_\_\_\_ VALUATION YEAR \_\_\_\_\_

**SALES INFORMATION IS NOT PUBLIC INFORMATION**

However, per Wyoming State Statute 34-1-143 (g) property owners may access sales information used to determine the Fair Market Value of their property during the 30 day appeal period.

(g) Any person or his agent who wishes to review his property tax assessment or who contests his property tax assessment or valuation in a timely manner pursuant to W.S. 39-13-109(b)(i) is entitled to review statements of consideration for properties of like use and geographic area available to the county assessor in determining the value of the property at issue as provided under W.S. 39-13-109(b)(i). During a review, the county assessor shall disclose information sufficient to permit identification of the real estate parcels used by the county assessor in determining the value of the property at issue and provide the person or his agent papers of all information, including statements of consideration, the assessor relied upon in determining the property value and including statements of consideration for properties of like use and geographic area which were available to the assessor and are requested by the person or his agent. The county assessor and the contestant shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or assessment of that property. As used in W.S. 34-1-142 through 34-1-144:

- (i) A "review" is considered the initial meetings between the taxpayer and the county assessor's office;
- (ii) "Contest" means the filing of a formal appeal pursuant to W.S. 39-13-109(b)(i).

**RECEIPT AND ACKNOWLEDGEMENT/CONFIDENTIAL INFORMATION**

The undersigned, acknowledges receipt, pursuant to Wyoming State Statute 34-1-142 (g) of confidential information used by the Lincoln County Assessor in determining the value of the property at issue in this review/appeal:

The undersigned further acknowledges the statutory requirement of confidentiality prohibiting disclosure of this information to **ANY PERSON** in any other manner pursuant to Wyoming State Statute 34-1-142 (e):

(e) The statement is not a public record and shall be held confidential by the county clerk, county assessor, the state board of equalization the department of revenue and when disclosed under subsection (g) of this section, any person wishing to review or contest his property tax assessment or valuation and the county board of equalization. These statements shall not be subject to discovery in any other county or state proceeding.

**34-1-144. Penalty for falsifying statement.**

It is a misdemeanor for a person to willfully falsify or publicly disclose, except as specifically authorized by law, any information on the statement of consideration required by W.S. 34-1-142 and 34-1-143. Upon conviction the offender is subject to a fine of not more than seven hundred fifty dollars (\$750.00), imprisonment for not more than six (6) months, or both.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2010

Signed \_\_\_\_\_