

## CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
Jan. 1, 1991 (effective)	Each county assessor shall commence a program to review all taxable properties within their jurisdiction at least once every 6 years to assure property characteristic data is correct.	Department of Revenue (DOR) Rules, Ch.9, § 3(d)
Jan. 1 <sup>st</sup>	All taxable property listed, valued and assessed for taxation in the county in which located and in the name of the owner of the property as of this date.	Wyo. Stat. Ann. § 39-13-103(b)(i)(A)
After Jan. 1 <sup>st</sup> , prior to Dec. 31 <sup>st</sup>	Taxable personal property coming into Wyoming, or acquired, after the assessment date and prior to December 31 which remains in Wyoming at least thirty (30) days and has not been regularly assessed for taxation in any other Wyoming county shall be assessed in the county in which the property is located for that calendar year except as hereafter provided. Property subject to this paragraph coming into Wyoming, or acquired, after March 1 is subject to taxes only for the proportionate part of the year remaining, computed to the closest full month.	Wyo. Stat. Ann. § 39-13-103(b)(i)(B)
First Monday in January	Commencing this date, county/deputy assessors shall obtain from each property owner or person in control of the taxable property in their assessment district, a full, complete and detailed statement of the amount of taxable property owned by, or controlled by the property owner.	Wyo. Stat. Ann. §39-13-103(b)(v) §39-13-107(a)(i)
First Tuesday	First meeting of county	Wyo. Stat. Ann.

## CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
in January (on or before)	commissioners in January. County commissioners may annually divide county into assessment districts, and if so divided, county assessors shall appoint one deputy assessor for each district to serve at the pleasure of the county assessor.	§ 39-13-102(a)
Second Tuesday in January (on or before)	Department of Revenue to annually transmit to each member of the legislature the Report of the Dept. for the year, showing in tabulated form, all taxable property in the state and its value.	Wyo. Stat. Ann. §39-11-102(c)(x)
Jan. 20 (no later than)	In lieu of payment of registration fee under Wyo. Stat. Ann. § 31-18-205, owner of mobile machinery engaged in rental/lease of machinery for one or more periods of at least 60 days shall collect fee from user and submit report and payment to county treasurer for prior calendar year.	Wyo. Stat. Ann. §31-18-207(c)
Jan. 31	County commissioners to furnish suitable assessment rolls and schedules to county assessor to enter legal description of property.	Wyo. Stat. Ann. §39-13-102(b)
Feb. 1	Rail car taxes levied and payable to the Department under Wyo. Stat. Ann. § 39-13-104(g) are delinquent and may be collected by distress and sale of property.	Wyo. Stat. Ann. §39-13-108(b)(iv)
Feb. 15	All locally-assessed property	DOR Rules

# CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
(on or before)	owners or agents requesting ad valorem tax exemption for pollution and fire control equipment shall file with the County Assessor the required application forms postmarked by the Feb.15th deadline.	Ch. 16, § 4(a)
Feb. 15 (on or before)	All state-assessed property owners or agents requesting ad valorem tax exemption for pollution and fire control equipment shall file with the Department of Revenue the required application forms postmarked by the Feb.15th deadline.	DOR Rules Ch. 16, § 4(b)
Feb. 25 (on or before)	Annual report for mines and mining claims to Department of Revenue.	Wyo. Stat. Ann. §39-14-107(a)(i)
March 1	Second installment of prior year property tax due (delinquent after May 10).	Wyo. Stat. Ann. §39-14-207(b)(ii)
March 1 (on or before)	<p>A listing of all personal property owned or controlled by property owner shall be submitted to the county assessor of county wherein property is located.</p> <p>If a property owner fails to provide a listing by March 1<sup>st</sup>, the assessor shall issue an assessment of personal property from the best information available. The assessor shall extend the date for listing from March 1<sup>st</sup> to April 1<sup>st</sup> upon written request of the property owner provided the written request is made not later than February 15.</p>	Wyo. Stat. Ann. §39-13-103(b)(v) §39-13-107(a)(i)
April 1	Report to Department of Revenue	Wyo. Stat. Ann.

## CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
	by pipeline companies, electric utilities, telephone and telegraph companies and other public utilities.	§39-13-107(a)(ii)(B)
Fourth Monday in April (on or before, or as soon thereafter as practical)	Last day for assessors to return assessment roll to the county commissioners.	Wyo. Stat. Ann. §39-13-103(b)(vii)
Fourth Monday in April (on or before, or as soon thereafter as practical)	County assessors mail all assessment schedules to taxpayers.	Wyo. Stat. Ann. §39-13-103(b)(vii)
Within 30 days after date of assessment schedule	Objection to local assessments filed with assessor indicating why assessment is incorrect. Assessor and person contesting 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 (15) days prior to the scheduled county board of equalization hearing. Assessor shall specifically identify the sales information used to determine market value of the property under appeal. No adjustment in an assessment shall be granted to any person who willfully neglects or refuses to attend a meeting of a county board of equalization.	Wyo. Stat. Ann. §39-13-109(b)(i)
Fourth Tues. in April (no earlier and	County board of equalization (county commissioners) meet at	Wyo. Stat. Ann. § 39-13-102(c)

## CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
continuing)	such times as necessary to perform statutory duties on current year assessments.	
May 1 (on or before)	All "municipality" departments shall submit budget requests to the appropriate budget officer.	Wyo. Stat. Ann. §16-4-104(a)
May 1	Private railroad car companies report to Department of Revenue	Wyo. Stat. Ann. § 39-13-107(a)(ii)(A)
May 1	Report to Department of Revenue by railroad companies.	Wyo. Stat. Ann. § 39-13-107(a)(ii)(C)
May 1 (or as soon thereafter as possible)	County assessor shall notify the applicants of the type and amount of pollution and fire control exemption to be allowed for the current tax year for each application submitted. Objections filed with county board of equalization within 30 days of notification or post mark, whichever is later.	DOR Rules Ch. 16, § 6(a)
May 15	Budget officer shall prepare a tentative budget for each fund and file the budget with the governing body.	Wyo. Stat. Ann. §16-4-104(a)
Fourth Monday in May (on or before)	All veterans (or surviving spouse) who meet the statutory guidelines may file for property tax exemption [see however Wyo. Stat. Ann. § 39-13-105(g) for exemption on motor vehicle registration].	Wyo. Stat. Ann. §39-13-105(c)
Fourth Mon. in May (on or before)	Incorporated cities and towns under 4,000 inhabitants shall notify board of county commissioners of amount	Wyo. Stat. Ann. §39-13-104(k)(i)(A)

## CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
	of tax to be collected against taxable property.	
One week prior to budget hearing to be held no soon than the second Tuesday in June and no later than the third Tuesday in June	Cities and towns over 4,000 inhabitants publish summary of proposed budget in newspaper of general circulation.	Wyo. Stat. Ann. §§ 16-4-109(a)&(b)
June 1 (on or before)	Department of Revenue shall by letter or special directive to applicants and county assessors certify type and amount of pollution control and fire exemption to be allowed for the current tax year for mines and mining claims, pipeline companies, electric utilities, and other public utilities. Objections by applicant and assessor due t o State Board within 30 days of the exemption certificate.	DOR Rules Ch. 16, § 6(b)
June 1	Department of Revenue to certify value of mines and mining claims, pipeline companies, electric utilities, and other public utilities to county assessors.	Wyo. Stat. Ann. §39-13-102(o)(i)
June 1 (not later than)	County assessor submits abstract made from assessment roll to State Board for review and consideration of changes. State Board forwards copy to Department of Revenue for equalization recommendations.	Wyo. Stat. Ann. §39-13-102(e)
First Monday in June (on or before)	Department of Revenue shall by letter or special directive to applicants and county assessors	DOR Rules Ch. 16, § 6(b)

# CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
	certify type and amount of pollution control and fire exemption to be allowed for the current tax year for telephone and telegraph companies. Objections by applicant and assessor due to State Board within 30 days of the exemption certificate.	
First Monday in June	Department of Revenue certifies value of telephone and telegraph companies to county assessors.	Wyo. Stat. Ann. §39-13-102(o)(ii)
Second or third Tuesday in June	Budget hearings for city and town budgets.	Wyo. Stat. Ann. §16-4-109(b)
Second or third Tuesday in June	Within 24 hours of conclusion of the public hearing, governing body shall make necessary appropriation and adopt budget.	Wyo. Stat. Ann. §16-4-111(a)
June 30	Fiscal year audits to commence. Except for school audits which shall be completed by November 15 following the end of the audited fiscal year, the audits shall be completed not more than six (6) months after the end of the fiscal year being audited.	Wyo. Stat. Ann. §16-4-121(e)
Between July 1 <sup>st</sup> and July 10 <sup>th</sup>	State auditor and treasurer determine if unobligated average daily general fund balance over the preceding fiscal year exceeds twenty percent (20%) of the amount of the general fund appropriations for the present biennium. If so, the excess is appropriated and transferred into the foundation program account. Auditor and treasurer immediately notify state board of equalization of	Wyo. Stat. Ann. §21-13-303(c)

# CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
	the amount to be transferred. Based on current assessed valuation of the state, board shall compute the estimated amount of revenue to be produced by a twelve (12) mill levy, subtract the amount transferred to the foundation program account and then compute the mill levy necessary to produce the difference. The board shall certify the recomputed mill levy to the county assessors to be levied and collected in lieu of the twelve (12) mill state levy for the next tax year.	
One week prior to budget hearing to be held no soon than the second Monday in July and no later than the third Monday in July	County publish summary of proposed budget in newspaper of general circulation.	Wyo. Stat. Ann. §§16-4-109(a)&(b)
One week prior to budget hearing to be held no later than the third Wednesday in July	Schools districts and community college districts publish summary of proposed budget in newspaper of general circulation.	Wyo. Stat. Ann. §§16-4-109(a)&(b)
One week prior to budget hearing to be held within five days of the third Thursday in July	Special districts publish summary of proposed budget in newspaper of general circulation.	Wyo. Stat. Ann. §§16-4-109(a)&(b)
First Monday in July (on or before)	Department of Revenue certifies valuation of railroad companies to county assessor.	Wyo. Stat. Ann. §39-13-102(o)(iii)



## CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
First Monday in July (on or before)	Department of Revenue shall by letter or special directive to applicants and county assessors certify type and amount of pollution control and fire exemption to be allowed for the current tax year for railroad companies. Objections by applicant and assessor due to State Board within 30 days of the exemption certificate.	DOR Rule Ch. 16, § 6(b)
Second or Third Monday in July	County budget hearing.	Wyo. Stat. Ann. §16-4-109(b)
Second or Third Monday in July	Within 24 hours of conclusion of the public hearing, governing body shall make necessary appropriation and adopt budget.	Wyo. Stat. Ann. §16-4-111(a)
Third Wednesday in July	Hearings for school and community college district budgets.	Wyo. Stat. Ann. §16-4-109(b)
Third Wednesday in July	Within 24 hours of conclusion of the public hearing, governing body shall make necessary appropriation and adopt budget.	Wyo. Stat. Ann. §16-4-111(a)
Third Thurs. in July (within 5 days of)	Hearings for budgets of all other special purpose districts having the power to levy or require the levy of taxes.	Wyo. Stat. Ann. §16-4-109(b)
Third Thurs. in July (within 5 days of)	Within 24 hours of conclusion of the public hearing, governing body shall make necessary appropriation and adopt budget.	Wyo. Stat. Ann. §16-4-111(a)
July 31 (on or before)	All governmental entities subject to the Uniform Municipal Fiscal Procedures Act, and all special purpose districts having the	Wyo. Stat. Ann. §39-13-104(k)(i)(B)

# **CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS**

*UPDATED - July 19, 2010*

<b><u>DATE</u></b>	<b><u>PROCEDURE</u></b>	<b><u>AUTHORITY</u></b>
	authority under general laws to levy taxes or impose assessment shall notify the board of county commissioners of the amount of tax to be collected against the taxable property.	
August 1 (on or before)	State Auditor shall certify to the Board the amount of all appropriations made by the Legislature of the State of Wyoming, and the interest on public debt, for which a levy must be made.	Wyo. Stat. Ann. §39-13-104(j) §39-11-102.1(e)
First Monday in August (on or before)	County board of equalization decides all current year protests by written decision.	Wyo. Stat. Ann. §39-13-102(c)(v)
First Monday in August (on or before)	State Board shall notify the board of county commissioners of each county of the amount of tax to be collected against the taxable property of the county for state purposes as provided by Wyo. Stat. Ann. § 9-4-302 and Wyo. Stat. Ann. § 21-13-303.	Wyo. Stat. Ann. §39-13-104(k)(i)(C)
First Monday in August (on or before)	State Board certifies to county board of equalization the amount of levy for state purposes and any changed valuation for any county.	Wyo. Stat. Ann. §39-11-102.1(c)(ix)
First Monday in August (on or before)	County commissioners levy the necessary taxes for the year.	Wyo. Stat. Ann. §39-13-102(g) §39-13-107(b)(i)(A)
August 10 (on or before)	County assessor certifies to State Board all valuations and levies fixed in their respective counties.	Wyo. Stat. Ann. §39-11-102.1(c)(v)
August 10	County Assessor files with	Wyo. Stat. Ann.

## **CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS**

*UPDATED - July 19, 2010*

<b><u>DATE</u></b>	<b><u>PROCEDURE</u></b>	<b><u>AUTHORITY</u></b>
(on or before)	Department of Revenue annual summary of deferred ad valorem taxes.	§39-13-107(b)(iii)(K)
Third Monday in August (on or before)	County assessor computes taxes and delivers the assessment roll to county treasurer for collection.	Wyo. Stat. Ann. §39-13-107(b)(i)(A) §39-13-102(g)
Last working day in August	Sales tax refund forms for elderly and/or disabled are due to Department of Health, or its designee, in county of residence.	Wyo. Stat. Ann. §39-11-109(c)(iii)
September 1	State Board sets mobile machinery mill levy for next calendar year.	Wyo. Stat. Ann. §31-18-205(e)
September 1	County assessor certifies to the Department of Revenue the amount of exemptions allowed veterans.	Wyo. Stat. Ann. §39-13-102(k)
September 1	First installment of current year property tax is due (delinquent after Nov. 10 unless entire amount paid by Dec. 31).	Wyo. Stat. Ann. §39-13-107(b)(i)(D)
October 1 (on or before)	State Treasurer, out of funds appropriated for that purpose, shall reimburse each county treasurer for the taxes which would have been collected had the property not been exempt as veterans' property.	Wyo. Stat. Ann. §39-13-102(k)
October 10 (on or before)	County treasurer sends written statement of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address.	Wyo. Stat. Ann. §39-13-107(b)(i)(C)
November 10 (on or before)	Applications for deferral of ad valorem tax due to the board of county commissioners.	Wyo. Stat. Ann. §39-13-107(b)(iii)(A)
November 15	School audits following the end of	Wyo. Stat. Ann.

## CALENDAR OF BUDGETING, ASSESSMENT, AND TAXATION EVENTS

*UPDATED - July 19, 2010*

<u>DATE</u>	<u>PROCEDURE</u>	<u>AUTHORITY</u>
	the audited fiscal year to be completed.	§16-4-121(e)
December 15 (on or before)	Copies of school audits shall be filed with Department of Audit and Department of Education for audited fiscal year.	Wyo. Stat. Ann. §16-4-122(b)
December 20 (on or before)	Warrants for tax refunds shall be mailed by the Department of Health to qualified elderly and/or disabled recipients.	Wyo. Stat. Ann. §39-11-109(c)(iv)
Third Monday in December (on or before)	Department of Revenue to annually transmit to the Governor the Report of the Department for the year showing in tabulated form all taxable property in the state and its value and all other information the Governor may require.	Wyo. Stat. Ann. §39-11-102(c)(x)
December 30 <sup>th</sup>	All audits required by Wyo. Stat. Ann. §16-4-121(a), except school audits, shall be completed not more than six (6) months after the end of the fiscal year (June 30 <sup>th</sup> ) being audited. Copies to be filed as required by Wyo. Stat. Ann. §16-4-122.	Wyo. Stat. Ann. §16-4-121(e)