



WYOMING HOUSE DISTRICT 50

January 24, 2024

Dear Ms. Brenda Henson,

We are writing regarding the presentation authored by the Department of Revenue dated January 3, 2024 presented to the County Assessors on implementation of House Bill 45. We are appalled that the Department of Revenue would lobby elected county assessors on a bill that wasn't even posted on the legislative website yet. The Department of Revenue started promulgating rules and regulations before legislators and the public had read the bill. It has been brought to our attention that the Department of Revenue personnel have told County Assessors they had to support this bill or else they would take the fall for not supporting tax relief. We are dismayed by such actions.

The mission of the Property Tax Division is to support, train, and guide local governmental agencies in the uniform assessment, valuation and taxation of locally assessed property; assess, value and allocate public utility property; as well as to administer, collect and distribute designated taxes in accordance with Wyoming Statutes and Rules for the benefit of Wyoming taxpayers and citizens. There is clearly a difference between training and guiding local governmental agencies and lobbying county elected officials.

The role of the Department of Revenue is defined in W.S. 39-11-102 (b) The department of revenue is created pursuant to W.S. 9-2-2007. The Governor shall appoint a Director who shall exercise all management authority over agency personnel. The director may formulate the policies and programs to be carried out by the department through its respective divisions and adopt suitable rules and regulations pursuant to the provisions of the Wyoming Administrative Procedure Act. Your office has chosen to promulgate rules on state statutes that have NOT been passed. We have seen and read the power-point presentation that your Deputy Ken Guile, presented to the assessor's association as training to teach them how to implement HB45 into the CAMA system. We are aware that from this presentation you have already been performing queries in this system to support the passing of this bill. Furthermore, your presentation admits that the County Assessors have the authority to decide if exemptions are appropriate or not on certain property types. You all know that this could be interpreted 23 different ways, and the people of Wyoming will be the ones that suffer from the lack of uniformity and equality across the state.

We demand an explanation for your actions. We want to know besides Rep. Barry Crago and Rep. Steve Harshman which legislators worked with the Department of Revenue for the implementation of HB45 without it ever being enacted. Furthermore, we are aware there is a plethora of bill drafts on the topic of property taxes that will be introduced this budget session. What other presentations have you made to the assessor's association on additional bill drafts?

Regardless of the merits of the bill, the process undertaken by your department creates the appearance of corruption and lacks the transparency needed to appropriately enact legislation. We look forward to a response.

Respectfully submitted,

Representative Rachel Rodriguez-Williams
House District 50

Representative John Bear
House District 31