

**DEPARTMENT OF REVENUE**

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Delivered via email - no hard copy to follow

Jan 31, 2024

Honorable Representative Rachel Rodriguez-Williams  
Honorable Representative John Bear

RE: Letter of concern

I received your letter dated Jan 24, 2024 today. In it you state your concerns regarding the conduct of this agency.

I appreciate the opportunity to respond. First allow me to correct the following misstatements.

1. This agency does not lobby. We serve as an information source.
2. This agency did not tell Assessors to support HB45. The statement of "they had to support this bill or else they would be blamed" was made by a county assessor. The department encouraged communication and emphasized the short timeline to implement tax relief for 2024.
3. We have not begun the rule promulgation process. We asked Assessors where terminology may need clarification for uniform administration of proposed legislation.
4. All exemption and valuation decisions made by the County Assessor may be challenged by the taxpayer by requesting a hearing before the County Board of Equalization.

In December of 2023, Representative Barry Crago and Representative Steve Harshman reached out to me to discuss a concept for property tax relief that they were working on. This is not a unique occurrence. I regularly receive inquiries from legislators and other elected officials across the state asking about the functionality of the Computer Assisted Mass Appraisal System (CAMA) and the administration of tax statutes. I have discussed bills that have been filed and concepts that have not with numerous legislators. In addition, we have answered questions regarding the administration of "People's Initiative to Limit Property Tax in Wyoming through a Homeowner's Property Exemption" from the Secretary of State as well as those on the initiative committee.

The concept Representative Crago and Representative Harshman presented was to provide an exemption that could be implemented for the 2024 tax year. We discussed the tax calendar that requires County Assessors to mail assessment schedules no later than the 4<sup>th</sup> Monday in April. Due to this rapid timeline, both legislators asked that I reach out to county assessors for input. It was also key that we verify that the CAMA system could perform the functions necessary to automate implementation of their concept without the need for programming. We did so.

To ensure we considered all aspects, we met with county assessors virtually to include demonstrating how the CAMA system was capable of performing queries of data, applying an exemption and reporting functionality. After doing so, we asked all county assessors for feedback. I am sure you will agree due diligence in the form of communication is of the utmost importance. This benefits all, but particularly the taxpayers of our state. These discussions help to ensure there are no unintended consequences.

Thank you for stating the role of the Department of Revenue. We provide the CAMA system that assessors must use to perform their statutory duties. As stated, we are required to promulgate rules to ensure all taxation is uniformly administered. In order to implement any legislation for the 2024 tax year, this agency will be required to adopt emergency rules. The best approach is to ask those that must administer the law, in this case County Assessors, where clarification is needed. That is what we have done.

I take pride in the manner in which my staff and I conduct our statutory duties. Communication and transparency during the early stages benefits all. Representative Bear, you and I have had several conversations related to the administration of various concepts. I hope those have been of some benefit. While I have not had the same opportunity with Representative Rodriguez-Williams, I am always available. My direct line is 307 777-3677.

The decision of which bills become law solely lies with the legislature. In my opinion, Representative Crago and Representative Harshman simply made an effort to get answers prior to moving forward with a concept and we did our best to respond.

I will continue to serve as a resource for the legislature, elected officials, and any member of the public that may have questions related to the administration of taxation in the State of Wyoming.

Sincerely,



Brenda L. Henson  
Director, Wyoming Department of Revenue

Cc: Drew Perkins, Chief of Staff, Governor Mark Gordon  
Melissa Shinkle, President, Wyoming County Assessors Association  
Kenneth Guille, Property Tax Division Administrator  
Representative Barry Crago  
Chairman Steve Harshman  
Chairman Bo Bitemon