

What if the Assessor's values are not in compliance with the Department of Revenue?

If a County Assessor's property values fall outside of the Wyoming Department of Revenue and the State Board of Equalization's statistical ranges, the Board of Equalization has the authority to intervene and enforce jurisdictional uniformity.

Current Property Tax Relief Programs

- Veteran's Exemption
- Wyoming Property Tax Refund
- Single Family Residential Exemption (4% Cap)
- Homeowner Exemption (25%)
- Long-term Homeowner's Exemption (50%)

Who or what governs property tax assessment in Wyoming?

- Wyoming Constitution
- Wyoming State Statutes
- Wyoming Department of Revenue Rules & Regulations
- Wyoming State Board of Equalization

About Me

As a lifelong resident of Lincoln County with 28 years of service to the Assessor's Office, I feel that it is important to continue to provide YOU, the property owner, with the same level of service you have come to expect.

I was permanently certified as a Property Tax Appraiser by the Wyoming Department of Revenue in 2014 and have met educational requirements spanning from 1999 to present.

I would sincerely appreciate the opportunity to serve as your next County Assessor.

Please reach out with any questions!

Important Dates:

Primary Election: **August 18**

General Election: **November 3**

Paid for by candidate

Special thanks to Troy Clements, Campbell County Assessor for partial use of his presentation 'Understanding Wyoming Property Values'.

INFORMATIONAL HANDOUT

Rosas for Assessor



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Who determines what your property is worth?

- Your County Assessor is responsible for determining your property's value per Wyoming State Statutes.
- Your Assessor is elected by the voters in each County.
- Your Assessor is required to own property in their county and must be a resident of their county.
- Your Assessor is required to follow and apply orders, procedures and formulas of the Wyoming Department of Revenue or orders of the State Board of Equalization.
- Your Assessor and Staff will gather and input data but must be certified by the Wyoming Department of Revenue to set property values.

How does the Assessor obtain information on your property to value it?

- Onsite Inspections
- In-person/over the phone interview
- Geographic Information System/Aerial photography
- Questionnaires
- Newspapers
- Internet Sites
- Real Estate Listings
- Building permits through Planning or municipalities

How is my value determined?

The State of Wyoming is a 'Market Driven' state. Our office uses current sales of similar properties to develop a 'Market Value' of your property.

Our office must use prescribed methods and comply with statistical standards by the Wyoming Department of Revenue to insure uniformity and fairness.

Sales Analysis begins **January 1** on all sales between January through December of the **previous** year.

The Assessor is required to value land separately from buildings. Using vacant land sales, land values are determined by using sales ratio analysis. This indicates whether the land should be increased or decreased to be fair and uniform.

Knowledge. Experience. Commitment.

Who determines how much tax you must pay?

It's important to understand that while our office assesses your property's value, we **are not** responsible for determining your tax bill.

Individual taxing authorities – like the school, special districts, county commissioners, even municipalities themselves – establish the mill levies needed to fund their operations for each budget cycle.

These levies are specific to your tax district in which your property lies and are then applied to your property's assessed value to calculate your taxes.

The State of Wyoming is a fractional state, meaning instead of property taxes being calculated on the full, 100% market value, they are based on a 'fraction' of that value. (Lincoln County is 9.5% for residential property)