

Hot Springs County Assessor's Office

County Assessor

Job Description

Per W.S. 18-3-202. Oath

Before entering upon the duties of his office, the county assessor shall take and subscribe the following oath or affirmation: "I, having been elected assessor of county, state of Wyoming, do solemnly swear (or affirm) that I will faithfully and impartially perform the duties of assessor of the county of, state of Wyoming, according to law and to the best of my ability, and that I will without fear or favor assess all taxable property within the county of, at its fair value. So help me God".

Tasks Include:

Per W.S. 18-3-204. Duties generally.

(a) Each county assessor shall:

(i) Keep his office open during the usual business hours with the exception of the time he is away in the performance of his duties making assessments and listing property for the purpose of taxation;

(ii) Secure data concerning the listing and taxation of property within his county and gather data from public records and other sources as will enable him to assess all property at its fair value;

(iii) Examine the county records relating to transfers of property and gather from all reliable sources information of the changes of ownership of property, and record transfers of property to enable him to assess all property to its rightful owner or owners;

(iv) Gather information relating to land passing from the government of the United States into private ownership under the public land laws of the United States, and make records to enable him to list and assess such property to the owner or owners thereof;

(v) When he is not making the assessment for the current year, devote himself to a study of property valuations in his county, and he may subpoena witnesses, administer oaths, examine them under oath, and require certified copies of any part of any public records or documents within his county necessary during the course of such investigation. Whenever any subpoena is issued by the county assessor, it shall be served by the county sheriff without charge to the county. Any witness or person subpoenaed by the county assessor shall receive the same fees as allowed in civil actions;

(vi) Prepare the assessment schedule in duplicate and leave with the property owner or person having control of the taxable property a copy of the assessment schedule. If any changes are subsequently made to the assessment schedule by the county assessor or his deputies, the county assessor shall immediately notify the property owner or person having control of the taxable property of the change;

(vii) After the county board of equalization has finished their equalization of property for taxation and corrections have been designated by them, complete the roll and make the corrections and changes designated by the board, correctly foot the roll, and when completed subscribe and make the following oath which shall be attached to the roll: "I,, county assessor within and for the county of, state of Wyoming, do solemnly swear (or affirm) that I or my deputies have demanded, received and reviewed from every property owner or person having control of taxable property within the county of, State of Wyoming, a complete and detailed statement of the amount and fair value of all taxable property and that I or my deputies have viewed the property listed, and have revised and corrected the statements where necessary; and that I have to the best of my knowledge and ability valued the property at its fair value; and in no case have I or my deputies knowingly omitted to demand a statement of the description and value of property in the county, and that I have not knowingly omitted to perform any duty required by me by law, and have not connived at any evasion or violation of any requirements of law in relation to the listing and valuation of property. So help me God.";

(viii) Immediately after the taxes are levied each year make the tax list in tabular form and in alphabetical order upon the form and in the manner prescribed by law;

(ix) Faithfully and diligently follow and apply the orders, procedures and formulae of the department of revenue or orders of the state board of equalization for the appraisal and assessment of all taxable property;

(x) Attend continuing education programs not to exceed forty (40) classroom hours per year provided by or approved by the department of revenue.

The following qualifications, certification, and penalties are statutory:

Per W.S. 18-3-201. Qualifications; certification and education.

(a) There shall be elected in each county a county assessor as provided by the Wyoming Election Code of 1973 [§§ 22-1-101 through 22-28-111] as amended, who shall be a qualified elector and own real property in the county in which he is elected.

(b) The department of revenue, after consultation with the president of the county assessor's association, shall:

(i) Establish, implement and maintain a mandatory system of education and training for all property tax appraisers;

(ii) Establish standards and criteria for certification;

(iii) Provide a temporary and permanent certification program based on education, relevant experience or examination; and

(iv) Report excessive absences of any county assessor from required education programs to the appropriate board of county commissioners and to the governor.

(c) As used in this section "property tax appraiser" means any employee of the state or any county, including elected county assessors, who makes valuation judgments used as a basis for ad valorem taxation.

(d) No individual shall perform the duties or exercise the authority of a property tax appraiser unless the person is certified by the department of revenue. No certificate shall be issued to any individual who has not demonstrated to the department of revenue that the individual is competent to perform the necessary work or administer the necessary operation of an assessor's office. An individual may serve as county assessor without certification for one (1) elected term and the remainder of any unexpired term to which appointed. Individuals occupying the position of county assessor as of the effective date of this act shall be deemed certified until January 1, 1991.

18-3-206. Penalties.

(a) Any county assessor who fails to perform the duties provided by W.S. 18-3-201 through 18-3-206 is guilty of a misdemeanor and upon conviction shall be fined not exceeding five hundred dollars (\$500.00).

(b) Any county assessor who swears falsely to any oath provided by W.S. 18-3-201 through 18-3-206 is guilty of false swearing.

(c) Any county assessor, deputy assessor or member of any county board of equalization who knowingly and willfully values or equalizes taxable property at other than its fair value is guilty of a misdemeanor and upon conviction shall be fined not exceeding five hundred dollars (\$500.00), imprisoned in the county jail not exceeding ninety (90) days or both, and shall forfeit his office.

The following knowledge is helpful:

Knowledge of numbers, their operations, and interrelationships including arithmetic, algebra, geometry, and statistics and their applications.

Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

Knowledge of materials, methods and the appropriate tools to construct objects, structures and buildings.

Knowledge of metes and bounds and rectangular survey methods of land description and computer assisted mapping, geographic information systems (GIS).

Basic knowledge of farm equipment and oil and gas production equipment.

Knowledge of laws, agency rules, the appeal process and governmental interrelationships as they apply to tax procedure and policy.

Job Details

Job location:	Hot Springs County – Office in Thermopolis, Wyoming
Salary range:	Set by County Commissioner once every four years
Hours/week:	Office open 40 Hr./week – Office Hours 8:00 A.M. – 5:00 P.M. W.S. 18-3-102 define excessive absences from office
Licenses, Certificates Or Registrations:	Must obtain certification as Wyoming Property Tax Appraiser
Benefits include:	Health and dental insurance for employee; Paid Vacation and Sick leave, Holidays with pay; Wyoming Retirement
Supervisor:	Elected Official, budget set by County Commissioners, laws enacted by Legislature, Rules set by State Board of Equalization and Wyoming Department of Revenue

Dated December 1, 2010