

# **Bond Case Briefs**

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## **TAX - WYOMING**

### **Town of Pine Bluffs v. Eisele**

**Supreme Court of Wyoming - October 3, 2017 - P.3d - 2017 WL 4370276 - 2017 WY 117**

Town, as taxpayer, filed complaint against county, county treasurer, and county assessor, seeking injunction against assessment of tax on daycare that town owned and operated on land that town owned.

The District Court granted defendants motion to dismiss for town's failure to exhaust administrative remedies, and town appealed.

The Supreme Court of Wyoming held that:

- Statute authorizing action in district court to enjoin assessment of illegal tax did not require exhaustion of administrative remedies, as prerequisite to suit, and
- Town was required to exhaust administrative remedies, as prerequisite to judicial review.

Statute authorizing action in district court for injunction to enjoin assessment, levy, or collection of illegal tax did not require taxpayer to exhaust administrative remedies before county board of equalization and state board of equalization, as prerequisite to suit.

Town's claim that county assessor illegally assessed tax on daycare operated on property that town owed, based on assessor's determination that daycare was not used primarily for public purpose, within meaning of exemption for property that was used primarily for public purpose, was actually challenge to assessor's allegedly erroneous determination that daycare was not entitled to exemption, and not claim that tax was illegally assessed, and thus, town was required to exhaust administrative remedies before county board of equalization and state board of equalization, as prerequisite to judicial review.

An "illegal tax assessment" that may be challenged in an action in the district for an injunction, is one imposed without authority or in violation of federal or state law, while an erroneous tax assessment, for which a taxpayer must exhaust administrative remedies before the county board of equalization and state board of equalization, as a prerequisite to judicial review, includes clerical errors, assessments of tax-exempt property, and assessments based on the wrong millage rate, but not assessments based on the county's failure to consider every relevant fact in establishing an assessed value.