

# **Bond Case Briefs**

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## **TAX - WYOMING**

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

**Supreme Court of Wyoming - February 19, 2020 - P.3d - 2020 WL 813651 - 2020 WY 22**

Town, which owned and operated daycare facility, filed complaint against county treasurer and county assessor, seeking to enjoin them from assessing and collecting property taxes on daycare facility.

The District Court granted treasurer's and assessor's motion to dismiss for town's failure to exhaust administrative remedies, and town appealed. The Supreme Court affirmed. Town subsequently appealed to county board of equalization after county assessor denied town's requests for exemption from taxation for daycare facility. The county board affirmed assessor's denial, and town appealed. The State Board of Equalization affirmed, and town appealed. The District Court reversed. County treasurer and assessor appealed.

The Supreme Court held that daycare, owned and operated by town, was not an obligatory municipal function, and thus, daycare was not exempt from taxation.

Daycare, owned and operated by town, was not an obligatory municipal function, and thus, daycare was not exempt from taxation; daycares were typically and frequently carried on by private enterprise, statutory list of governmental facilities that were tax exempt did not include daycares, and town's daycare charged fees.