

# **Bond Case Briefs**

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## **TAX - WYOMING**

### **State v. Uinta County Assessor**

**Supreme Court of Wyoming - October 9, 2024 - P.3d - 2024 WL 4448731 - 2024 WY 106**

State petitioned for review of State Board of Equalization's decision upholding county board of equalization's determination that state land that Board of Land Commissioners managed for benefit of state hospital and that Board leased to private corporation for operation of truck stop was not exempt from taxation.

The District Court affirmed. State appealed.

The Supreme Court held that:

- Land was not used primarily for a government purpose under tax exemption criteria, and
- No implied exemption existed based on statute precluding tax-exempt status for private or commercial improvements on leased state land.

State land that Board of Land Commissioners managed for benefit of state hospital and that Board leased to private corporation for operation of truck stop was not used primarily for a government purpose, and thus the land was not exempt from taxation, even though Board leased the land to generate revenue.

Board of Land Commissioners' statutory obligation to manage land for the benefit of state hospital did not trigger tax-exempt status for land that Board leased to private corporation for non-governmental purpose of operation of truck stop; nothing in statutory mandate required Board to manage the land in a manner that maintained its tax-exempt status.

Statute precluding tax-exempt status for improvements placed on state lands by lessees for private or commercial use did not impliedly give tax-exempt status to state land that Board of Land Commissioners managed for benefit of state hospital and that Board leased to private corporation for non-governmental purpose of operation of truck stop; allowing an implied exemption would have been directly contrary to statutory directive that all property in state was subject to taxation except as prohibited by Federal or State Constitutions or expressly exempted.