

RESOLUTION # _____

**“RESOLUTION REGARDING NOTICE OF VALUATION CHANGE BY WYOMING
DEPARTMENT OF REVENUE AND METHOD OF REFUND IN REGARD TO SAME
PURSUANT TO WYO. STAT. § 39-14-709(d)(i):**

GRANITE CANYON QUARRY-D.O.R. VALUATION ORDER 2020--168

WHEREAS, Wyo. Stat. §39-14-709 authorizes the Wyoming Department of Revenue (“DOR.”) to review taxpayers requests for refunds of ad valorem taxation. In the event the D.O.R. determines through audit that an overpayment has been made within three years from the date of the review, the Department may submit a change of valuation order to the county in which the taxes were imposed over the referenced three year period;

WHEREAS, In notice of valuation order number 2020-0168, the DOR made such a determination in regard to a petition for tax front filed by Granite Canyon Quarry, which is located in Laramie County Wyoming;

WHEREAS, upon notice of the DOR determination of valuation change to the county, the taxpayers entitled to a refund of any overpaid ad valorem tax which in this instance was for a total of \$809,042.42;

WHEREAS, Pursuant to Wyo. Stat. § 39-14-709(d)(i) in the discretion of the Board of County Commissioners, a refund may be made in the form of credit against future tax payments for a period not to exceed five years;

WHEREAS, the reduction in collected taxes will, in adjusted amounts, reduce funds disbursed to a number of county entities and state agencies over the five year period provided for in Wyo. Stat. § 39-14-709(d)(i);

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF LARAMIE COUNTY, WYOMING, that the Board of Commissioners has determined to provide, pursuant to Wyo. Stat. § 39-14-709(d)(i), that Granite Canyon Quarry shall be provided a credit against future payments of ad valorem taxation, in an amount of \$809,042.42, over a five (5) year period, in equal annual amounts beginning December 2020.

IT IS FURTHER ORDERED, that reductions in disbursements to affected county and state agencies or entities shall be made in a manner to reduce negative impacts to their respective budgets, to wit: In the months of November and May of each year when collections are at their greatest amount, and the reduction may be less harmful or difficult to manage than if amortized across the entirety of 12 months.

PRESENTED, READ AND ADOPTED this ____ day of May, 2020.

BOARD OF LARAMIE COUNTY COMMISSIONERS

Gunnar Malm Chairman

ATTEST:

Debra Lee, Laramie County Clerk

Reviewed and approved as to form:

Mark Voss
Laramie County Attorney