

Renea Vitto

**NATRONA COUNTY CLERK**

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## NOTICE

**Effective November 1, 2015**, anyone recording a deed, contract or other document transferring legal or equitable title to real property; a statement of consideration **shall** accompany the document presented to the county clerk.

For your information, I have attached the Wyoming Statutes which prompts this directive. The Statement of Consideration form can be found on the county website [www.natronacounty-wy.gov](http://www.natronacounty-wy.gov). Select "clerk" under the departments tab and then select "forms."

Please take the time to look at the statute and review the form. You will find there are many exemptions which allow for documents simply removing a name from the property or putting the property into a trust, etc. Transactions without monetary consideration still require a Statement of Consideration and must accompany the document to be recorded. It is not recorded and never becomes public record according to Wyoming Statutes (attached).

Thank you for cooperation.



Renea Vitto  
Natrona County Clerk

**34-1-142. Instrument transferring title to real property; procedure; exceptions; confidentiality.**

(a) When a deed, contract or other document transferring legal or equitable title to real property is presented to a county clerk for recording, the instrument shall be accompanied by a statement under oath by the grantee or his agent disclosing the name of the grantor and grantee, the date of transfer, date of sale, a legal description of the property transferred, the actual full amount paid or to be paid for the property, terms of sale and an estimate of the value of any nonreal property included in the sale.

(b) No instrument evidencing a transfer of real property may be accepted for recording until the sworn statement is received by the county clerk. The validity or effectiveness of an instrument as between the parties is not affected by the failure to comply with subsection (a) of this section.

(c) This section does not apply to:

(i) An instrument which confirms, corrects, modifies or supplements a previously recorded instrument without added consideration;

(ii) A transfer pursuant to mergers, consolidations or reorganizations of business entities;

(iii) A transfer by a subsidiary corporation to its parent corporation without actual consideration or in sole consideration of the cancellation or surrender of a subsidiary stock;

(iv) A transfer which constitutes a gift of more than one-half (1/2) of the actual value;

(v) A transfer between husband and wife or parent and child with only nominal consideration therefor;

(vi) An instrument the effect of which is to transfer the property to the same party;

(vii) A sale for delinquent taxes or assessments or a sale or a transfer pursuant to a foreclosure;

(viii) Any other transfers which the state board of equalization and department of revenue exempts upon a finding

that the information is not useful or relevant in determining sales-price ratios.

(d) The sworn statements shall be used by the county assessors and the state board of equalization and the department of revenue along with other statements filed only as data in a collection of statistics which shall be used collectively in determining sales-price ratios by county. An individual statement shall not, by itself, be used by the county assessor to adjust the assessed value of any individual property.

(e) The statement is not a public record and shall be held confidential by the county clerk, county assessor, the state board of equalization the department of revenue and when disclosed under subsection (g) of this section, any person wishing to review or contest his property tax assessment or valuation and the county board of equalization. These statements shall not be subject to discovery in any other county or state proceeding.

(f) Repealed by Laws 1991, ch. 174, § 3.

(g) Any person or his agent who wishes to review his property tax assessment or who contests his property tax assessment or valuation in a timely manner pursuant to W.S. 39-13-109(b)(i) is entitled to review statements of consideration for properties of like use and geographic area available to the county assessor in determining the value of the property at issue as provided under W.S. 39-13-109(b)(i). During a review, the county assessor shall disclose information sufficient to permit identification of the real estate parcels used by the county assessor in determining the value of the property at issue and provide the person or his agent papers of all information, including statements of consideration, the assessor relied upon in determining the property value and including statements of consideration for properties of like use

and geographic area which were available to the assessor and are requested by the person or his agent. The county assessor shall, upon request, provide the person or his agent a statement indicating why a certain property was not used in determining the value of the property at issue. The county assessor and the contestant shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or assessment of that property. As used in W.S. 34-1-142 through 34-1-144:

(i) A "review" is considered the initial meetings between the taxpayer and the county assessor's office pursuant to W.S. 39-13-109(b)(i);

(ii) "Contest" means the filing of a formal appeal pursuant to W.S. 39-13-109(b)(i);

(iii) "Geographic area" may include any area requested by the property owner or his agent within the boundaries of the county in which the subject property is located.

(h) The state board of equalization shall adopt rules and regulations to implement W.S. 34-1-142 and 34-1-143 which shall include forms to be used and which shall be used by county assessors and county clerks.

**34-1-143. Information to be furnished to department of revenue and the state board of equalization.**

The county clerk shall place the recording data on the statement of consideration paid and deliver the statement to the county assessor. The county assessor shall furnish information from the statements of consideration to the state board of equalization and department of revenue as the board or department shall require, and when disclosed under W.S. 34-1-142(g) and 39-13-109(b)(i), any person or his agent wishing to review or contest his property tax assessment or valuation and the county board of equalization. The county assessor may furnish information from the statements of consideration to a county assessor in another county in this state to be used as provided by law.

**34-1-144. Penalty for falsifying statement.**

It is a misdemeanor for a person to willfully falsify or publicly disclose, except as specifically authorized by law, any information on the statement of consideration required by W.S. 34-1-142 and 34-1-143. Upon conviction the offender is subject to a fine of not more than seven hundred fifty dollars (\$750.00), imprisonment for not more than six (6) months, or both.