

HOUSE BILL NO. HB0058

Homestead exemption-county option.

Sponsored by: Representative(s) Anderson, R., Berger,
Davison, Esquibel, K., Madden, Roscoe and
Wallis and Senator(s) Cooper, Dockstader,
Larson and Martin

A BILL

for

1 AN ACT relating to taxation and revenue; providing for an
2 optional county homestead exemption as specified; providing
3 applicability; and providing for an effective date.

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5 *Be It Enacted by the Legislature of the State of Wyoming:*

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7 **Section 1.** W.S. 39-13-109(d) by creating a new
8 paragraph (ii) is amended to read:

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10 **39-13-109. Taxpayer remedies.**

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12 (d) Credits. The following shall apply:

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14 (ii) The following shall apply to the optional
15 county homestead exemption:

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(A) Not later than April 1 of each year, the department shall certify to each county in this state whether or not a statewide homeowner's tax credit or homestead exemption will be funded under this subsection for that year. If there is not a statewide homeowner's tax credit or homestead exemption funded for any year, the board of county commissioners of each county may promulgate rules and regulations necessary to authorize and administer a homestead exemption in compliance with the provisions of this paragraph for that year including guidelines for a taxpayer to demonstrate qualification under subparagraph (B) of this paragraph. All rules, regulations, guidelines, forms and other program information shall be submitted to the state board of equalization prior to August 1 of the year the optional county homestead exemption is implemented in the county. The board of county commissioners may implement the homestead exemption out of funds budgeted by the board pursuant to the authorized mill levy under W.S. 39-13-104(b)(i) for that purpose unless disapproved in writing by the state board of equalization within twenty (20) days of submission. If at least ten (10) residents of a county who are qualified under subparagraph (B) of this paragraph submit a petition to the board of county

1 commissioners, the board of county commissioners shall hold
2 a hearing within thirty (30) days on the issue of whether
3 to promulgate rules to enable the qualified residents of
4 the county to participate in the county homestead exemption
5 authorized under this paragraph;

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7 (B) The county shall ensure that each
8 applicant for a homestead exemption under this subsection:

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10 (I) Is currently domiciled in Wyoming
11 and has been domiciled in Wyoming for at least the
12 immediately preceding three (3) years;

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14 (II) At the time of claiming the
15 exemption is the owner of the dwelling and it is his
16 primary residence; and

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18 (III) Has not claimed a homestead
19 exemption in any other state or in any other county in
20 Wyoming for that calendar year.

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22 (C) The county treasurer shall collect from
23 the property owner the amount of the tax due less any tax
24 exemption under this paragraph. On or before September 1 of

1 each year, county assessors shall certify the exemptions
2 granted pursuant to this paragraph to the department.
3 Nothing in this paragraph shall be construed to effect any
4 mill levy assessed under W.S. 39-13-104(a)(iv) or any other
5 mill levy assessed for school finance purposes, or to
6 reduce the property taxes distributed or remitted to any
7 school district or the state pursuant to W.S.
8 39-13-104(a)(iv);

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10 (D) The maximum homestead exemption that
11 may be allowed by the board of county commissioners of a
12 county under this paragraph is four thousand four hundred
13 dollars (\$4,400.00) of assessed value for property if the
14 dwelling has been occupied by the applicant since the
15 beginning of the calendar year;

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17 (E) As used in this paragraph:

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19 (I) "Applicant" means:

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21 (1) A person who occupies and
22 owns a homestead either solely or jointly with his spouse;

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1 (2) A person who occupies a
2 homestead as a vendee in possession under a contract of
3 sale;

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5 (3) A person who occupies a
6 homestead owned by a corporation primarily formed for the
7 purpose of farming or ranching if the person is a
8 shareholder or is related to a shareholder of the
9 corporation; or

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11 (4) A person who occupies a
12 homestead owned by a partnership primarily formed for the
13 purpose of farming or ranching if the person is a partner
14 or is related to a partner in the partnership.

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16 (II) "Dwelling" means a house, trailer
17 house, mobile home, transportable home or other dwelling
18 place.

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20 **Section 2.** This act shall apply to any property tax
21 assessed on or after January 1, 2010.

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1 **Section 3.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

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(END)