

HOUSE BILL NO. HB0082

Cities and towns-abandoned and nuisance buildings.

Sponsored by: Representative(s) Sherwood, Clouston, Conrad, Larson, JT and Stith and Senator(s) Furphy, Landen, Pappas and Schuler

A BILL

for

1 AN ACT relating to cities and towns; providing a tax credit
2 for expenditures to incentivize the improvement of
3 abandoned and nuisance buildings; authorizing cities and
4 towns to designate abandoned and nuisance buildings for
5 purposes of the tax credit; authorizing cities and towns to
6 assess a fee for costs to abate a nuisance or to repair,
7 remove or destroy a dangerous building; and providing for
8 an effective date.

9

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

11

12 **Section 1.** W.S. 15-9-301 is created to read:

13

14

ARTICLE 3

15

ABANDONED AND NUISANCE BUILDINGS

1

2 **15-9-301. Abandoned and nuisance buildings.**

3

4 (a) The governing body of a city or town may
5 designate a property within the limits of the city or town
6 as abandoned or as a nuisance for the purposes of this
7 section if the property has been vacant for not less than
8 six (6) months or if the property has been neglected and
9 contains a significantly deteriorated or deteriorating
10 structure as determined by the governing body. The
11 governing body of a city or town with less than fifteen
12 thousand (15,000) residents shall not designate more than
13 three (3) abandoned or nuisance buildings concurrently. The
14 governing body of a city or town between fifteen thousand
15 and one (15,001) and fifty thousand (50,000) residents
16 shall not designate more than six (6) abandoned or nuisance
17 buildings concurrently. The governing body of a city or
18 town with not less than fifty thousand and one (50,001)
19 residents shall not designate more than ten (10) abandoned
20 or nuisance buildings concurrently. Nothing in this section
21 shall be construed to require the owner of an abandoned or
22 nuisance building or property to sell the building or
23 property.

1

2 (b) In determining whether a property is abandoned
3 under subsection (a) of this section, a city or town shall
4 examine the property and determine whether the property is
5 occupied by the property owner or by permission of the
6 property owner. In determining whether a property is a
7 nuisance under subsection (a) of this section, a city or
8 town shall consider whether an unreasonable or unlawful use
9 or condition of the property has resulted or may result in
10 injury to a neighboring property owner or endangers the
11 life, health or safety of the community.

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13 (c) If the owner of an abandoned or nuisance building
14 makes an expenditure to demolish the building and remove
15 all demolished material within two (2) years after the
16 building is designated as abandoned or as a nuisance under
17 subsection (a) of this section and submits proof of the
18 expenditure to the governing body of the city or town for
19 approval under subsection (f) of this section, the owner
20 shall be eligible for a tax credit as provided in W.S.
21 39-13-109(d)(ii) in an amount not to exceed fifty percent
22 (50%) of the expenditures to demolish the building and
23 remove all demolished material.

1

2 (d) If the owner of an abandoned or nuisance building
3 makes an expenditure to bring the building into substantial
4 compliance with applicable codes within two (2) years after
5 the building is designated as abandoned or as a nuisance
6 under subsection (a) of this section and submits proof of
7 the expenditure to the governing body of the city or town
8 for approval under subsection (f) of this section, the
9 owner shall be eligible for a tax credit as provided in
10 W.S. 39-13-109(d)(ii) in an amount not to exceed the amount
11 expended to bring the building into substantial compliance
12 with applicable codes.

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14 (e) Any person who purchases or takes ownership of an
15 abandoned or nuisance property after the property has been
16 designated as abandoned or as a nuisance under subsection
17 (a) of this section and who demolishes the building and
18 removes all demolished material or brings the building into
19 substantial compliance with applicable codes within five
20 (5) years after the person initially purchased or took
21 ownership of the property shall be eligible for a tax
22 credit as provided in W.S. 39-13-109(d)(ii) in an amount
23 not to exceed the amount expended to demolish the building

1 and remove all demolished material or bring the building
2 into substantial compliance with applicable codes.

3

4 (f) Prior to being eligible for any tax credit under
5 subsections (c) through (e) of this section, the person
6 claiming the credit shall document the person's
7 expenditures related to the improvement of the designated
8 property and submit proof of the expenditures to the
9 governing body of the city or town for approval. Only
10 approved expenditures shall be eligible for a tax credit.
11 The governing body shall not approve any expenditures that
12 do not directly benefit the designated property. The
13 governing body shall not approve any expenditures made
14 after the applicable time limit specified in subsections
15 (c) through (e) of this section. The governing body shall
16 submit any approved expenditures to the department of
17 revenue as provided in W.S. 39-13-109(d)(ii).

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19 **Section 2.** W.S. 15-1-103(a) by creating a new
20 paragraph (li) and 39-13-109(d) by creating a new paragraph
21 (ii) are amended to read:

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23 **15-1-103. General powers of governing bodies.**

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2 (a) The governing bodies of all cities and towns may:

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4 (li) Assess abatement costs in the same manner

5 as a special assessment pursuant to W.S. 15-6-401 through

6 15-6-426 against real property on which nuisances are

7 abated under paragraph (xix) of this subsection or on which

8 dangerous buildings or enclosures are repaired, removed or

9 destroyed pursuant to paragraph (xxvi) of this subsection.

10 A lien for abatement costs assessed under this paragraph

11 does not have preference over preexisting indebtedness but

12 shall have priority from and after the date of filing or

13 recording.

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15 **39-13-109. Taxpayer remedies.**

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17 (d) Credits. The following shall apply:

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19 (ii) The following shall apply to the abandoned

20 and nuisance property tax credit:

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22 (A) A property owner who improves

23 designated abandoned or nuisance property as provided in

1 W.S. 15-9-301 may apply for a property tax credit in the
2 amount provided by subparagraph (B) of this paragraph. A
3 property owner applying for a property tax credit under
4 this paragraph shall submit a certificate from the city or
5 town that designated a property as abandoned or as a
6 nuisance under W.S. 15-9-301(a) attesting that the property
7 is eligible for the credit. The credit shall be applicable
8 only against future tax payments, for a period not to
9 exceed ten (10) years, on the designated property that is
10 improved by the taxpayer. No refund of taxes shall be
11 authorized due to a credit under this paragraph;

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13 (B) The credit under this paragraph shall
14 be limited to the amount of expenditures made for
15 improvement of the abandoned property as provided in W.S.
16 15-9-301(d) and (e) or the amount not to exceed fifty
17 percent (50%) of the expenditures made to demolish the
18 building and remove demolished material as provided in W.S.
19 15-9-301(c) that are approved by the governing body of the
20 city or town and submitted to the department as provided in
21 W.S. 15-9-301(f);

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