

## HOUSE BILL NO. HB0220

Homestead exemption-county option.

Sponsored by: Representative(s) Roscoe

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.

4

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

6

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.**

11

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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1                   (A) Not later than April 1 of each year,  
2 the department shall certify to each county in this state  
3 whether or not a statewide homeowner's tax credit or  
4 homestead exemption will be funded under this subsection  
5 for that year. If there is not a statewide homeowner's tax  
6 credit or homestead exemption funded for any year, the  
7 board of county commissioners of each county may promulgate  
8 rules and regulations necessary to authorize and administer  
9 a homestead exemption in compliance with the provisions of  
10 this paragraph for that year including guidelines for a  
11 taxpayer to demonstrate qualification under subparagraph  
12 (B) of this paragraph. All rules, regulations, guidelines,  
13 forms and other program information shall be submitted to  
14 the state board of equalization prior to August 1 of the  
15 year the optional county homestead exemption is implemented  
16 in the county. The board of county commissioners may  
17 implement the homestead exemption out of funds budgeted by  
18 the board pursuant to the authorized mill levy under W.S.  
19 39-13-104(b)(i) for that purpose unless disapproved in  
20 writing by the state board of equalization within twenty  
21 (20) days of submission. If at least ten (10) residents of  
22 a county who are qualified under subparagraph (B) of this  
23 paragraph submit a petition to the board of county  
24 commissioners, the board of county commissioners shall hold

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

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

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

12

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

16

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

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

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

8  
9 (D) The maximum homestead exemption that  
10 may be allowed by the board of county commissioners of a  
11 county under this paragraph is four thousand four hundred  
12 dollars (\$4,400.00) of assessed value for property if the  
13 dwelling has been occupied by the applicant since the  
14 beginning of the calendar year;

15  
16 (E) As used in this paragraph:

17  
18 (I) "Applicant" means:

19  
20 (1) A person who occupies and  
21 owns a homestead either solely or jointly with his spouse;

22

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

10  
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, 2011.

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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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6

(END)