

ORIGINAL SENATE
FILE NO. SF0148

ENROLLED ACT NO. 79, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2017 GENERAL SESSION

AN ACT relating to ad valorem taxation; revising the definition of "agricultural purpose" to include land used for a farmstead structure; making conforming changes; and providing for an effective date.

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

Section 1. W.S. 39-13-101(a)(viii)(intro), (C), by creating a new subparagraph (D) and by creating a new paragraph (x) and 39-13-103(b)(x)(A), (B)(I) and (B)(III) are amended to read:

39-13-101. Definitions.

(a) As used in this article:

(viii) "Agricultural purpose," as used in W.S. 39-13-103(b)(x), means the following land uses when conducted consistent with the land's capability to produce or when supporting the land's capability to produce:

(C) Rearing, feeding, grazing or management of livestock; ~~or~~ or

(D) Land used for a farmstead structure.

(x) "Land used for a farmstead structure" means land that underlies and that supports the use of a barn, shop, shed, granary, corral or other structure if the structure:

(A) Is used to support an agricultural purpose specified in subparagraphs (viii)(A) through (C) of this subsection;

ORIGINAL SENATE
FILE NO. SF0148

ENROLLED ACT NO. 79, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2017 GENERAL SESSION

(B) Is not a structure built for human habitation or actually used for human habitation;

(C) Is not attached to a structure built for human habitation or actually used for human habitation; and

(D) Is built upon land used for the agricultural purpose supported by the structure.

39-13-103. Imposition.

(b) Basis of tax. The following shall apply:

(x) The following shall apply to agricultural land:

(A) The department shall determine the taxable value of agricultural land and prescribe the form of the sworn statement to be used by the property owner to declare that the property meets the requirements of subparagraph (B) of this paragraph. In determining the taxable value for assessment purposes under this paragraph, the value of agricultural land shall be based on the current use of the land, and the capability of the land to produce agricultural products, including grazing and forage, based on average yields of lands of the same classification under normal conditions. The area of land used for a farmstead structure shall be valued at the same value as the agricultural land supported;

(B) Contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following qualifications:

ORIGINAL SENATE
FILE NO. SF0148

ENROLLED ACT NO. 79, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2017 GENERAL SESSION

(I) The land is presently being used and employed for an agricultural purpose including use as a farmstead to support an agricultural purpose as provided in W.S. 39-13-101(a)(viii)(D);

(III) If the land is not leased land, the owner of the land has derived annual gross revenues of not less than five hundred dollars (\$500.00) from the marketing of agricultural products, or if the land is leased land the lessee has derived annual gross revenues of not less than one thousand dollars (\$1,000.00) from the marketing of agricultural products. If a portion of the land is used for a farmstead structure, that area of the land upon which the structure is built and which supports the use of the structure shall be deemed to meet the requirements of this subdivision if the farmstead structure is part of one (1) operation that meets the requirements of this subdivision; and

ORIGINAL SENATE
FILE NO. SF0148

ENROLLED ACT NO. 79, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2017 GENERAL SESSION

Section 2. This act is effective July 1, 2017.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk