

HOUSE BILL NO. HB0277

Homestead exemption-county option.

Sponsored by: Representative(s) Anderson, R., Davison and
Roscoe and Senator(s) Cooper and Dockstader

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.**

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 June 1 of each year, the
2 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 section. All rules, regulations, guidelines,
13 forms and other program information shall be submitted to
14 the department prior to August 1 of the year the optional
15 county homestead exemption is implemented in the county.
16 The board of county commissioners may implement the
17 homestead exemption unless disapproved in writing by the
18 department within twenty (20) days of submission. If at
19 least ten (10) residents of a county who are qualified
20 under subparagraph (B) of this paragraph submit a petition
21 to the board of county commissioners, the board of county
22 commissioners shall hold a hearing within thirty (30) days
23 on the issue of whether to promulgate rules to enable the

1 qualified residents of the county to participate in the
2 county homestead exemption authorized under this paragraph;

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

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

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

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

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19 (C) The county treasurer shall collect from
20 the property owner the amount of the tax due less any tax
21 exemption under this paragraph. On or before September 1 of
22 each year, county assessors shall certify the exemptions
23 granted pursuant to this paragraph to the department.
24 Nothing in this paragraph shall be construed to effect any

1 mill levy assessed under W.S. 39-13-104(a)(iv) or any other
2 mill levy assessed for school finance purposes, or to
3 reduce the property taxes distributed or remitted to any
4 school district or the state pursuant to W.S.
5 39-13-104(a)(iv);

6
7 (D) The maximum homestead exemption that
8 may be allowed by the board of county commissioners of a
9 county under this paragraph is four thousand four hundred
10 dollars (\$4,400.00) of assessed value for property if the
11 dwelling has been occupied by the applicant since the
12 beginning of the calendar year;

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14 (E) As used in this paragraph:

15
16 (I) "Applicant" means:

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

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21 (2) A person who occupies a
22 homestead as a vendee in possession under a contract of
23 sale;

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

6
7 (4) A person who occupies a
8 homestead owned by a partnership primarily formed for the
9 purpose of farming or ranching if the person is a partner
10 or is related to a partner in the partnership.

11
12 (II) "Dwelling" means a house, trailer
13 house, mobile home, transportable home or other dwelling
14 place.

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16 **Section 2.** This act shall apply to any property tax
17 assessed on or after January 1, 2009.

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

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24

(END)