

SENATE FILE NO. SF0148

Agricultural tax valuation-farmstead.

Sponsored by: Senator(s) Christensen, Dockstader, Driskill,
Hicks, Meier and Nethercott and
Representative(s) Allen, Eklund, Eyre,
Lindholm, Olsen, Paxton, Pownall, Sommers
and Sweeney

A BILL

for

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

5

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

7

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

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13 **39-13-101. Definitions.**

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1 (a) As used in this article:

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3 (viii) "Agricultural purpose," as used in W.S.
4 39-13-103(b)(x), means the following land uses when
5 conducted consistent with the land's capability to produce:

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

9

10 (D) Land used for a farmstead.

11

12 (x) "Farmstead" means land that includes a barn,
13 shop, shed, bunkhouse, granary, corral or other outbuilding
14 if that building or facility is used to service or support
15 lands with any of the agricultural purposes specified in
16 subparagraphs (A) through (C) of this paragraph.

17

18 **39-13-103. Imposition.**

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

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22 (x) The following shall apply to agricultural
23 land:

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2 (A) The department shall determine the
3 taxable value of agricultural land and prescribe the form
4 of the sworn statement to be used by the property owner to
5 declare that the property meets the requirements of
6 subparagraph (B) of this paragraph. In determining the
7 taxable value for assessment purposes under this paragraph,
8 the value of agricultural land shall be based on the
9 current use of the land, including use as a farmstead, and
10 the capability of the land to produce agricultural
11 products, including grazing and forage, based on average
12 yields of lands of the same classification under normal
13 conditions;

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

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

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2

(III) If the land is not leased land,

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the owner of the land has derived annual gross revenues of

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not less than five hundred dollars (\$500.00) from the

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marketing of agricultural products, or if the land is

6

leased land the lessee has derived annual gross revenues of

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not less than one thousand dollars (\$1,000.00) from the

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marketing of agricultural products. If a portion of the

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land is used as a farmstead, the land shall be deemed to

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meet the requirements of this subdivision if the farmstead

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is part of one (1) operation that meets the requirements of

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this subdivision; and

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

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16

(END)