

HOUSE BILL NO. HB0134

Property tax deferral program-amendments.

Sponsored by: Representative(s) Lawley, Angelos, Clouston,  
Conrad, Crago, Harshman, Larson, JT, Olsen  
and Sommers and Senator(s) Cooper and  
Rothfuss

A BILL

for

1 AN ACT relating to property taxes; providing that the  
2 property tax deferral program shall be administered by the  
3 department of revenue; revising the amount of taxes that  
4 can be deferred; revising the calculation of interest;  
5 making deferral of taxes contingent on the availability of  
6 funds; authorizing the department of revenue to defer lien  
7 priority; clarifying eligibility; modifying record keeping  
8 requirements; making conforming changes; requiring  
9 rulemaking; repealing a conflicting provision; providing an  
10 appropriation; specifying applicability; requiring a  
11 report; and providing for effective dates.

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

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1           **Section 1.** W.S. 39-13-107(b)(iii)(A), (B), (D)  
2 through (F), (H) and (K) through (N) is amended to read:

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4           **39-13-107. Compliance; collection procedures.**

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6           (b) The following provisions shall apply to the  
7 payment of taxes, distraint of property and deferral:

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9                   (iii) The following shall apply to the deferral  
10 of tax collection:

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12                   (A) On or before November 10 of the year  
13 taxes are levied and upon the filing of an affidavit  
14 demonstrating an adequate showing that ~~he~~ the applicant is  
15 qualified under subparagraph (N) of this paragraph and if  
16 ~~his~~ the principal residence of the applicant is located on  
17 a parcel of land not more than forty (40) acres, any person  
18 may apply to the ~~board of county commissioners~~ department  
19 for deferral of the collection of ~~not to exceed one-half~~  
20 ~~(1/2) of~~ any real estate ad valorem taxes owed by the  
21 property owner on ~~his~~ the principal residence of the  
22 applicant. The ~~board of county commissioners of each county~~  
23 ~~may~~ department shall promulgate rules and regulations

1 necessary to administer the provisions of this paragraph;  
2 ~~including guidelines for a taxpayer to demonstrate~~  
3 ~~qualification and provisions allowing or requiring annual~~  
4 ~~payment of a portion of the taxes or interest on deferred~~  
5 ~~taxes. All rules, regulations, guidelines, forms and other~~  
6 ~~program information shall be submitted to the department~~  
7 ~~prior to July 1 of the year the deferral program is~~  
8 ~~implemented in the county. The board of county~~  
9 ~~commissioners may implement the program unless disapproved~~  
10 ~~in writing by the department within forty five (45) days of~~  
11 ~~submission. If at least ten (10) residents of a county who~~  
12 ~~are qualified under subparagraph (N) of this paragraph~~  
13 ~~submit a petition to the board of county commissioners, the~~  
14 ~~board of county commissioners shall hold a hearing within~~  
15 ~~thirty (30) days on the issue of whether to promulgate~~  
16 ~~rules to enable the qualified residents of the county to~~  
17 ~~participate in the tax deferral program authorized under~~  
18 ~~this paragraph;~~

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20 (B) Any deferral of the collection of taxes  
21 granted by the ~~board of county commissioners~~ department  
22 ~~shall~~ may constitute a perpetual tax lien in favor of the  
23 state against the property pursuant to W.S. 39-13-108(d)(i)

1 with priority over any other lien. ~~The taxpayer shall file~~  
2 ~~an affidavit each year demonstrating qualification~~  
3 ~~including any significant change to his financial status.~~  
4 ~~If the board of county commissioners finds that the~~  
5 ~~taxpayer's financial status to qualify under subdivision~~  
6 ~~(N)(I) of this paragraph has significantly changed, the~~  
7 ~~board of county commissioners shall, by written order,~~  
8 ~~declare any taxes deferred due and payable on an earlier~~  
9 ~~date provided that the department may at their discretion~~  
10 ~~defer priority and take a second lien position.~~ Unless  
11 declared to be due earlier, any taxes deferred shall be due  
12 and payable upon ~~a significant change in the taxpayer's~~  
13 ~~financial status as determined by the board of county~~  
14 ~~commissioners, abandonment of the property, failure to file~~  
15 ~~annually the affidavit required by this paragraph, the~~  
16 death of the property owner or the sale or transfer of the  
17 property, whichever occurs first. If the ~~board of county~~  
18 ~~commissioners~~ department finds at any time that the total  
19 taxes deferred exceeds one-half (1/2) of the fair market  
20 value of the property as estimated by the ~~board of county~~  
21 ~~commissioners~~ department, the ~~board of county commissioners~~  
22 department may declare, by written order, that all deferred  
23 taxes are immediately due and payable;

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(D) Notwithstanding W.S. 39-13-108(b)(ii), interest shall accrue on any tax collection deferral granted by the ~~board of county commissioners at a compounded rate of four percent (4%) per annum, except for persons who qualify solely under subdivision (N)(III) of this paragraph~~ interest shall accrue department at a rate equal to the average yield on ten (10) year United States treasury bonds for the previous three (3) calendar years, plus one and one-half percent (1.5%) as determined by the state treasurer for the calendar year preceding the year in which application is made. Any tax collection deferral may be prepaid at any time without prepayment penalty;

(E) Each year the department and each county assessor shall publicize in a manner reasonably designed to notify all residents of ~~the county~~ the provisions of this ~~section~~ paragraph and the method by which eligible persons may obtain a deferral;

(F) The department shall provide payment not later than December 31 each year to the county treasurer of any amount of property taxes deferred under

1 this section from funds appropriated for that purpose. The  
2 department shall not authorize any deferral under this  
3 paragraph if the department determines that funds  
4 appropriated for that purpose are insufficient to make  
5 payment to the county treasurer as provided in this  
6 subparagraph. Payment of deferred taxes shall be  
7 ~~distributed pursuant to W.S. 39-13-111(a)(ii). Any taxes~~  
8 ~~deferred under this paragraph which would be distributed~~  
9 ~~pursuant to W.S. 39-13-111(a)(ii)(A) shall be paid from the~~  
10 ~~county general fund subject to reimbursement when the~~  
11 ~~deferred taxes are paid by the taxpayer or otherwise~~  
12 ~~collected by the county~~ made to the department and  
13 deposited in the property tax deferral account which is  
14 hereby created. Amounts in the account shall not revert and  
15 shall be continuously appropriated to the department for  
16 purposes of providing payments to county treasurers for  
17 deferrals as provided in this subparagraph. Any earnings on  
18 the account shall be deposited in the account;

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20 (H) If any residence is under mortgage,  
21 deed of trust or purchase contract whereby the explicit  
22 terms of the mortgage, deed or contract requires the  
23 accumulation of reserves out of which the holder of the

1 mortgage, deed or contract is required to pay real property  
2 taxes, the owner may apply for the deferral provided that  
3 the holder or his authorized agent shall cosign the  
4 affidavit to defer either before a notarial officer or the  
5 county assessor or deputy in the county in which the real  
6 property is located;

7  
8 (K) Consistent with generally accepted  
9 fiscal accounting standards, ~~each county implementing the~~  
10 ~~deferral program~~ the department shall maintain adequate  
11 records pertaining to the deferral program, by legal  
12 description, owner, taxpayer, if different from owner,  
13 deferred taxes and interest, payments made against deferred  
14 taxes and interest, and any other information necessary to  
15 document and determine the status of deferred taxes and  
16 interest ~~in the county. These records shall be updated~~  
17 ~~annually or as needed, and a summary thereof shall be~~  
18 ~~submitted annually to the department of revenue on or~~  
19 ~~before August 10~~ under this paragraph;

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21 (M) As used in this paragraph, "limited  
22 income" means not to exceed a maximum gross monthly  
23 household income at or below two hundred fifty percent

1 (250%) of the federal poverty level for a household of four  
2 (4) as adjusted annually by the comparative cost-of-living  
3 index for the ~~respective~~ county where the property is  
4 located as determined by the division of economic analysis,  
5 department of administration and information;

6  
7 (N) ~~An owner~~ A taxpayer is qualified under  
8 this subparagraph for his primary residence if the taxpayer  
9 demonstrates any one (1) of the following conditions:

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11 (I) The ~~owner's affidavit~~ application  
12 adequately demonstrates limited income as defined in  
13 subparagraph (M) of this paragraph;

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15 (II) The ~~owner~~ applicant is a person  
16 over the age of sixty-two (62) years;

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18 (III) The ~~owner~~ applicant is a person  
19 with a disability as determined by the social security  
20 administration; ~~or~~

21  
22 (IV) The ~~owner~~ applicant purchased the  
23 property at least ten (10) years prior to the beginning of



1 the tax year for which he is applying for deferral of  
2 taxes;:-

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4 (V) The applicant is a disabled  
5 veteran with a compensable service connected disability  
6 certified by the veterans administration or a branch of the  
7 armed forces of the United States.

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9 **Section 2.** W.S. 39-13-107(b)(iii)(G) is repealed.

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11 **Section 3.** There is appropriated two hundred thousand  
12 dollars (\$200,000.00) from the general fund to the  
13 department of revenue for the period beginning January 1,  
14 2025 and ending June 30, 2026 to be expended only for  
15 property tax deferral payments as provided in W.S.  
16 39-13-107(b)(iii)(F). This appropriation shall not be  
17 transferred or expended for any other purpose and any  
18 unexpended, unobligated funds remaining from this  
19 appropriation shall revert as provided by law on June 30,  
20 2026. It is the intent of the legislature that this  
21 appropriation be included in the department of revenue's  
22 standard budget request for the immediately succeeding  
23 fiscal biennium.

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2           **Section 4.** The department of revenue shall adopt  
3 rules necessary to implement this act not later than  
4 December 31, 2024.

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6           **Section 5.** Nothing in this act shall be construed to  
7 alter or change any deferral of taxes approved prior to  
8 January 1, 2025 and shall not be construed to release or  
9 diminish any obligation of a taxpayer to pay any taxes that  
10 were deferred prior to January 1, 2025.

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12           **Section 6.** The department of revenue shall report to  
13 the joint revenue interim committee on the implementation  
14 of this act and any additional statutory changes not later  
15 than November 1, 2024.

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1           **Section 7.**

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3           (a) Except as provided in subsection (b) of this  
4 section, this act is effective immediately upon completion  
5 of all acts necessary for a bill to become law as provided  
6 by Article 4, Section 8 of the Wyoming Constitution.

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8           (b) Sections 1 and 2 of this act are effective  
9 January 1, 2025.

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(END)