

ENROLLED ACT NO. 46, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2002 SPECIAL SESSION

AN ACT relating to taxation and revenue; providing for the classification of agricultural land for taxation purposes as specified; providing definitions; 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)(iii) and by creating a new paragraph (viii) and 39-13-103(b)(x) are amended to read:

39-13-101. Definitions.

(a) As used in this article:

(iii) "Agricultural land," as used in W.S. 39-13-103(b)(x), means land which ~~has been used or employed during the previous two (2) years and presently is being used and employed for the primary purpose of obtaining a monetary profit as agricultural or horticultural use or any combination thereof is to be agricultural land~~ meets the requirements of W.S. 39-13-103(b)(x) for the purpose of tax assessment; ~~unless legally zoned otherwise by a zoning authority;~~

(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:

(A) Cultivation of the soil for production of crops; or

(B) Production of timber products or grasses for forage; or

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(C) Rearing, feeding, grazing or management of livestock.

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 section paragraph, the value of agricultural land shall be based on the current use of the land, and the capacity-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;

(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:

(I) The land is presently being used and employed for an agricultural purpose;

(II) The land is not part of a platted subdivision;

(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

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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; and

(IV) The land has been used or employed, consistent with the land's size, location and capability to produce as defined by department rules and the mapping and agricultural manual published by the department, primarily in an agricultural operation, or the land does not meet this requirement and the requirement of subdivision (III) of this subparagraph because the producer:

(1) Experiences an intervening cause of production failure beyond its control;

(2) Causes a marketing delay for economic advantage;

(3) Participates in a bona fide conservation program, in which case proof by an affidavit showing qualification in a previous year shall suffice; or

(4) Has planted a crop that will not yield an income in the tax year.

(C) If needed, the county assessor may require the producer to provide a sworn affidavit affirming that the land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require supporting documentation.

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Section 2. This act is effective January 1, 2003.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk