

SENATE FILE NO. SF0007

Agriculture land-classification.

Sponsored by: Joint Agriculture, Public Lands and Water
Resources Interim Committee

A BILL

for

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

10

11 **39-13-101. Definitions.**

12

13 (a) As used in this article:

14

15 (iii) "Agricultural land," as used in W.S.
16 39-13-103(b)(x), means land which ~~has been used or employed~~

1 ~~during the previous two (2) years and presently is being~~
 2 ~~used and employed for the primary purpose of obtaining a~~
 3 ~~monetary profit as agricultural or horticultural use or any~~
 4 ~~combination thereof is to be agricultural land~~ meets the
 5 requirements of W.S. 39-13-103(b) (x) for the purpose of tax
 6 assessment; ~~unless legally zoned otherwise by a zoning~~
 7 ~~authority;~~

8

9 (vi) "Agricultural purpose," as used in W.S.
 10 39-13-103(b) (x), means:

11

12 (A) Cultivation of the soil, the production
 13 of timber products, forage or crops; or

14

15 (B) The rearing, feeding or management of
 16 livestock consistent with the land's capability to produce.

17

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

19

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

12

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

17

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

20

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

23

1 (III) The land has been used or
2 employed primarily in an agricultural operation which has
3 derived annual gross revenues of not less than one thousand
4 dollars (\$1,000.00) from the marketing of agricultural
5 products, or the land does not meet this requirement
6 because:

7
8 (1) The producer experiences an
9 intervening cause of production failure beyond its control;

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11 (2) The producer causes a
12 marketing delay for economic advantage;

13

14 (3) The producer participates in
15 a bona fide conservation program, in which case proof by an
16 affidavit showing qualification in a previous year shall
17 suffice; or

18

19 (4) The producer has planted a
20 crop that will not yield an income in the taxable year.

21

22 (C) The county assessor may require the
23 producer to provide a sworn affidavit affirming that the
24 land meets the requirements of this paragraph.

1

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

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(END)