STATE OF WYOMING

HOUSE BILL NO. HB0082

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.
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6	Be It Enacted by the Legislature of the State of Wyoming:
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8	Section 1. W.S. 39-13-101(a)(iii) and by creating a
9	new paragraph (viii) and 39-13-103(b)(x) are amended to
10	read:
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12	39-13-101. Definitions.
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14	(a) As used in this article:
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1	(iii) "Agricultural land," as used in W.S.
2	39-13-103(b)(x), means land which has been used or employed
3	during the previous two (2) years and presently is being
4	used and employed for the primary purpose of obtaining a
5	monetary profit as agricultural or horticultural use or any
6	combination thereof is to be agricultural land meets the
7	requirements of W.S. 39-13-103(b)(x) for the purpose of tax
8	assessment <u>; unless legally zoned otherwise by a zoning</u>
9	authority;
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11	(viii) "Agricultural purpose," as used in W.S.
12	<u>39-13-103(b)(x), means:</u>
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14	(A) Cultivation of the soil, the production
15	of timber products, forage or crops; or
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17	(B) The rearing, feeding or management of
18	livestock consistent with the land's capability to produce.
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20	39-13-103. Imposition.
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22	(b) Basis of tax. The following shall apply:
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1	(x) The following shall apply to agricultural
2	land:
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4	(A) The department shall determine the
5	taxable value of agricultural land and prescribe the form
6	of the sworn statement to be used by the property owner to
7	declare that the property meets the requirements of
8	subparagraph (B) of this paragraph. In determining the
9	taxable value for assessment purposes under this section
10	paragraph, the value of agricultural land shall be based on
11	the current use of the land, and the capacity capability of
12	the land to produce agricultural products, including
13	grazing and forage, based on average yields of lands of the
14	same classification under normal conditions;
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16	(B) Contiguous or noncontiguous parcels of
17	land under one (1) operation owned or leased shall qualify
18	for classification as agricultural land if the land meets
19	each of the following qualifications:
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21	(I) The land is presently being used
22	and employed for an agricultural purpose;
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1	(II) The land is not part of a platted
2	subdivision; and
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4	(III) The land has been used or
5	employed, consistent with the land's size, location and
6	capability to produce as defined by department rules and
7	the mapping and agricultural manual published by the
8	department, primarily in an agricultural operation, or the
9	land does not meet this requirement because the producer
10	participates in a bona fide conservation program, in which
11	case proof by an affidavit showing qualification in a
12	previous year shall suffice.
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14	(C) The county assessor may require the
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	producer to provide a sworn affidavit affirming that the
16	producer to provide a sworn affidavit affirming that the land meets the requirements of this paragraph. When deemed
16 17	
	land meets the requirements of this paragraph. When deemed
17	land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require
17 18	land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require
17 18 19	land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require supporting documentation.