

1 Delete the Laursen third reading amendment (SF0085H3001/ACE)
 2 entirely and further amend the engrossed copy
 3 as follows:
 4

5 Page 1-line 3 After "requirements" insert "including
 6 payment of a fee to claim the exemption";
 7 delete "providing a civil fee for failing".
 8

9 Page 1-line 4 Delete entirely.
 10

11 Page 1-line 5 Delete "criminal penalty;" and insert
 12 "repealing the criminal penalty for failing to
 13 report property to the county assessor;".
 14

15 Page 1-line 9 Delete "18-3-205(b) and".
 16

17 Page 1-line 10 After "(xlii)" insert "and 39-13-107(a)(i)".
 18

19 Page 1-lines 12 and 13 Delete entirely.
 20

21 Page 2-lines 1 through 11 Delete entirely, including all
 22 previously adopted amendments to
 23 these lines.
 24

25 Page 2-line 18 After "owns" delete balance of line.
 26

27 Page 2-line 19 Delete the line through "(\$2,400.00)" and
 28 insert "three thousand dollars (\$3,000.00)".
 29

30 Page 2-line 21 After "property" insert "if the property owner
 31 has submitted the twenty dollar (\$20.00) fee
 32 and subscribed to the oath required to claim
 33 the exemption at the time of filing the
 34 statement of property value or declaration of
 35 exemption required under W.S. 39-13-
 36 107(a)(i)".
 37

38 Page 3-after line 2 Insert:
 39
 40 **"39-13-107. Compliance; collection procedures.**
 41
 42 (a) Returns and reports. The following shall apply:
 43

1 (i) Except as provided by chapter 14 of this title or
2 paragraph (ii) of this subsection, annually, commencing on January
3 1, the county assessor or deputy assessors as provided by W.S. 18-
4 3-107(e) shall obtain from each property owner or person having
5 control of taxable property in the assessment district for which
6 they were appointed, a full, complete and detailed statement of
7 the amount of the taxable property owned by or subject to the
8 control of the property owner. A property owner or person having
9 control of taxable property who seeks an exemption of business
10 property pursuant to W.S. 39-11-105(a)(xlii) shall pay a fee of
11 twenty dollars (\$20.00) at the time of submitting a statement
12 required by this paragraph, which fee shall be distributed in the
13 same manner as a tax on the exempted property. A property owner
14 or person having control of taxable property who has been granted
15 the exemption under W.S. 39-11-105(a)(xlii) for the immediately
16 preceding year shall not be required to submit a detailed statement
17 of the taxable property, if the owner files a claim for exemption,
18 pays the twenty dollar (\$20.00) fee and makes and subscribes the
19 oath and declaration provided in subparagraph (B) of this
20 paragraph. If a property owner fails to provide a listing of
21 personal property owned by him or under his control by March 1,
22 unless an extension is granted from the assessor in writing, the
23 assessor shall issue an assessment of personal property from the
24 best information available. The county assessor shall extend the
25 date for listing personal property from March 1 to April 1 upon
26 written request of the property owner provided the written request
27 is made not later than February 15. The county assessor or his
28 deputies or any representative of the department may examine any
29 property. The county assessor or his deputies shall enter the fair
30 market value of the property for taxation on the assessment roll.
31 The owner, or his agent, shall make and subscribe the following
32 oath, as applicable:

33
34 (A) For all property, unless seeking an exemption for
35 property exempted pursuant to W.S. 39-11-105(a)(xlii) in the
36 immediately preceding year: "I,, the owner of (or agent, etc.,
37 as the case may be) do solemnly swear (or affirm) that the above
38 and foregoing listed property is a full, true, correct and complete
39 list of all property owned by me or under my control as agent or
40 otherwise, and that I have not failed or neglected to list for
41 taxation for the year, all property of which I am the owner
42 or of which I have control as agent, guardian, administrator or
43 otherwise, in the county of, State of Wyoming, and that I
44 have not connived at any violation or evasion of the requirements
45 of law in relation to the assessment of property for taxation."

1 (B) For property exempted pursuant to W.S. 39-11-
2 105(a)(xlii) in the immediately preceding year: "I,, the owner
3 of (or agent, etc., as the case may be) do solemnly swear (or
4 affirm) that all property owned by me or under my control as agent
5 guardian, administrator or otherwise, in the county of, State
6 of Wyoming, was exempted from taxation pursuant to W.S. 39-11-
7 105(a)(xlii) in the immediately preceding year and that the fair
8 market value of the property remains below the amount specified in
9 W.S. 39-11-105(a)(xlii), and that I have not connived at any
10 violation or evasion of the requirements of law in relation to the
11 assessment of property for taxation.";

12
13 Page 3-after line 2 Insert and renumber as necessary:

14
15 **"Section 2.** W.S. 18-3-205(b) is repealed."

16
17 Page 3-line 4 Delete "2." and insert "3.". HARSHMAN,
18 HENDERSON

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