

HOUSE BILL NO. HB0135

Cities and towns-abandoned and nuisance buildings.

Sponsored by: Representative(s) Sherwood, Brown and Conrad
and Senator(s) Furphy

A BILL

for

1 AN ACT relating to cities and towns; providing a tax credit
2 for expenditures to improve abandoned and nuisance
3 buildings; authorizing cities and towns to designate
4 abandoned and nuisance buildings for purposes of the tax
5 credit; authorizing cities and towns to assess a fee for
6 costs to abate a nuisance or to repair, remove or destroy a
7 dangerous building; and providing for an effective date.

8

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

10

11 **Section 1.** W.S. 15-9-301 is created to read:

12

13

ARTICLE 3

14

ABANDONED AND NUISANCE BUILDINGS

15

1 **15-9-301. Abandoned and nuisance buildings.**

2

3 (a) The governing body of a city or town may
4 designate a property within the limits of the city or town
5 as abandoned or as a nuisance for the purposes of this
6 section if the property is vacant or neglected and contains
7 a significantly deteriorated or deteriorating structure as
8 determined by the governing body. Nothing in this section
9 shall be construed to require the owner of an abandoned or
10 nuisance building or property to sell the building or
11 property.

12

13 (b) In determining whether a property is abandoned
14 under subsection (a) of this section, a city or town shall
15 examine the property and determine whether the property is
16 occupied by the property owner or by permission of the
17 property owner. In determining whether a property is a
18 nuisance under subsection (a) of this section, a city or
19 town shall consider whether an unreasonable or unlawful use
20 or condition of the property results in injury to a
21 neighboring property owner or endangers the life, health or
22 safety of the community.

23

1 (c) If the owner of the abandoned or nuisance
2 building at the time the property is designated as
3 abandoned or as a nuisance under subsection (a) of this
4 section makes an expenditure to demolish the building
5 within two (2) years and submits that expenditure to the
6 governing body of the city or town for approval under
7 subsection (e) of this section, the owner shall be eligible
8 for a tax credit as provided in W.S. 39-13-109(d)(ii) in an
9 amount not to exceed fifty percent (50%) of the
10 expenditures to demolish the building. Additional
11 expenditures to improve the property made within the two
12 (2) year period may be submitted to the city or town for
13 approval under subsection (e) of this section and the owner
14 shall be eligible for a tax credit as provided in W.S.
15 39-13-109(d)(ii) in an amount not to exceed the amount
16 expended to improve the property.

17

18 (d) Any person who purchases or takes ownership of an
19 abandoned or nuisance property after the property has been
20 designated as abandoned or as a nuisance under subsection
21 (a) of this section and who makes improvements to the
22 property including removal or rehabilitation of a
23 deteriorated or deteriorating structure within five (5)

1 years after the person initially purchased or took
2 ownership of the property shall be eligible for a tax
3 credit as provided in W.S. 39-13-109(d)(ii) in an amount
4 not to exceed the amount expended to improve the abandoned
5 or nuisance property.

6

7 (e) Prior to being eligible for any tax credit under
8 subsections (b) or (c) of this section, the person shall
9 document the person's expenditures related to the
10 improvement of the designated property and submit the
11 expenditures to the governing body of the city or town for
12 approval. Only approved expenditures shall be eligible for
13 a tax credit. The governing body shall not approve any
14 expenditures that do not directly benefit the designated
15 property. The governing body shall not approve any
16 expenditures made after the applicable time limit specified
17 in subsections (b) and (c) of this section. The governing
18 body shall submit any approved expenditures to the
19 department of revenue as provided in W.S. 39-13-109(d)(ii).

20

21 **Section 2.** W.S. 15-1-103(a) by creating a new
22 paragraph (li) and 39-13-109(d) by creating a new paragraph
23 (ii) are amended to read:

1

2 **15-1-103. General powers of governing bodies.**

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4 (a) The governing bodies of all cities and towns may:

5

6 (li) Assess abatement costs in the same manner
7 as a special assessment pursuant to W.S. 15-6-401 through
8 15-6-426 against real property on which nuisances are
9 abated under paragraph (xix) of this subsection or on which
10 dangerous buildings or enclosures are repaired, removed or
11 destroyed pursuant to paragraph (xxvi) of this subsection.
12 A lien for abatement costs assessed under this paragraph
13 does not have preference over preexisting indebtedness but
14 shall have priority from and after the date of filing or
15 recording.

16

17 **39-13-109. Taxpayer remedies.**

18

19 (d) Credits. The following shall apply:

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21 (ii) The following shall apply to the abandoned
22 and nuisance property tax credit:

23

1 (A) A property owner who improves
2 designated abandoned or nuisance property as provided in
3 W.S. 15-9-301 may apply for a property tax credit in the
4 amount provided by subparagraph (B) of this paragraph. The
5 credit shall be applicable only against future tax payments
6 on the designated property that is improved by the
7 taxpayer. No refund of taxes shall be authorized due to a
8 credit under this paragraph;

9
10 (B) The credit under this paragraph shall
11 be limited to the amount of expenditures made for
12 improvement of the abandoned property that are approved by
13 the governing body of the city or town and submitted to the
14 department as provided in W.S. 15-9-301(e);

15
16 (C) A person claiming a credit under this
17 paragraph may reserve a credit to use in a later tax year,
18 provided that the person shall not be entitled to use any
19 credit more than ten (10) years after the person is first
20 eligible for the tax credit under W.S. 15-9-301(b) or (c);

21

1 (D) No person shall claim or receive more
2 than one (1) credit under this paragraph in any ten (10)
3 year period.

4

5 **Section 3.** This act is effective July 1, 2023.

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(END)