

HB0203H3002

1 Delete the Larson, JT second reading amendment (HB0203H2003/A) and  
2 the Yin second reading amendment  
3 (HB02023H2001/A) entirely and further amend as  
4 follows:  
5

6 Page 1-line 3 Delete "properties" and insert "structures";  
7 after ";" insert "establishing a property tax  
8 exemption for land associated with a single  
9 family residential structure; requiring  
10 information related to the tax exemption to be  
11 included on the tax assessment schedule and  
12 tax notice;".  
13

14 Page 1-line 13 Delete "a".  
15

16 Page 1-line 14 Delete "paragraph (xliii)" and insert  
17 "paragraphs (xliii) and (xliv)".  
18

19 Page 2-line 1 After "(j)," insert "39-13-103(b)(viii), 39-  
20 13-107(b)(i)(C),".  
21

22 Page 2-lines 12 through 22 Delete entirely, including the  
23 Zwonitzer, Dn second reading amendment  
24 (HB0203H2002.02/AC), the Allemand second  
25 reading amendment (HB0203H2012/A) and the  
26 House standing committee amendment  
27 (HB0203HS001/AC) to these lines.  
28

29 Page 3-lines 1 through 9 Delete entirely, including the  
30 House standing committee amendment  
31 (HB0203HS001/AC) to these lines, and insert:  
32

33 "(xliii) A portion of a single family residential  
34 structure. The following shall apply to the exemption under this  
35 paragraph:  
36

37 (A) Subject to subparagraph (B) of this paragraph,  
38 the amount of the exemption under this paragraph shall be any  
39 assessed value of the single family residential structure that is  
40 in excess of the prior year assessed value, less any exemption  
41 authorized under this paragraph in the prior year, plus five  
42 percent (5%);  
43

1                   (B) The exemption under this paragraph is not  
2 applicable and the property shall be valued at full value if:

3  
4                   (I) The increase in value is attributable to  
5 structural changes to the single family residential structure  
6 including new construction or additions to an existing structure;  
7 or

8  
9                   (II) The owner acquired the property during  
10 the prior calendar year. The following shall not be deemed to be  
11 an acquisition of property under this subdivision:

12  
13                           (1) A transfer of property between  
14 spouses;

15  
16                           (2) A transfer of property pursuant to  
17 a court order including to effectuate a settlement agreement or in  
18 compliance with a decree of divorce or judicial separation;

19  
20                           (3) A transfer of property to a trust  
21 established for the benefit of the prior owner;

22  
23                           (4) A transfer of property to a  
24 corporation, partnership or limited liability company if the prior  
25 owner of the property is a shareholder or owner of the corporation,  
26 partnership or limited liability company;

27  
28                           (5) Any other transfer of property that  
29 the department determines by rule should not be an acquisition of  
30 property due to the relationship of the parties.

31  
32                   (C) The department shall adopt rules necessary to  
33 administer the exemption under this paragraph;

34  
35                   (D) As used in this paragraph, "single family  
36 residential structure" means a structure intended for human  
37 habitation including a house, modular home, mobile home, townhouse  
38 or condominium that is a privately owned single family dwelling  
39 unit. Beginning in tax year 2025, "single family residential  
40 structure" shall include the associated improved land and other  
41 structures associated with the residential structure including  
42 garages, sheds and other outbuildings.

43  
44                   (xliv) A portion of improved land associated with a  
45 single family residential structure. The following shall apply to  
46 the exemption under this paragraph:

1                   (A) Subject to subparagraph (B) of this paragraph,  
2 the amount of the exemption under this paragraph shall be any  
3 assessed value of improved land associated with a residential  
4 structure that is in excess of the prior year assessed value, less  
5 any exemption authorized under this paragraph in the prior year,  
6 plus five percent (5%);

7  
8                   (B) The exemption under this paragraph is not  
9 applicable and the property shall be valued at full value if the  
10 owner acquired the property during the prior calendar year. The  
11 following shall not be deemed to be an acquisition of property  
12 under this subparagraph:

13  
14                   (I) A transfer of property between spouses;

15  
16                   (II) A transfer of property pursuant to a  
17 court order including to effectuate a settlement agreement or in  
18 compliance with a decree of divorce or judicial separation;

19  
20                   (III) A transfer of property to a trust  
21 established for the benefit of the prior owner;

22  
23                   (IV) A transfer of property to a corporation,  
24 partnership or limited liability company if the prior owner of the  
25 property is a shareholder or owner of the corporation, partnership  
26 or limited liability company;

27  
28                   (V) Any other transfer of property that the  
29 department determines by rule should not be an acquisition of  
30 property due to the relationship of the parties.

31  
32                   (C) The department shall adopt rules necessary to  
33 administer the exemption under this paragraph;

34  
35                   (D) As used in this paragraph, "improved land  
36 associated with a single family residential structure" means land  
37 that is improved by a structure intended for human habitation  
38 including a house, modular home, mobile home, townhouse or  
39 condominium that is a privately owned single family dwelling unit.

40  
41                   **39-13-103. Imposition.**

42  
43                   (b) Basis of tax. The following shall apply:

44  
45                   (viii) Every assessment schedule sent to a taxpayer  
46 shall contain the property's estimated fair market value for the  
47 current and previous year, or, productive value in the case of

1 agricultural property. The schedule shall also contain the  
2 assessment ratio as provided by paragraph (b)(iii) of this section  
3 for the taxable property, the amount of taxes assessed on the  
4 taxable property from the previous year, ~~and~~ an estimate of the  
5 taxes which will be due and payable for the current year based on  
6 the previous year's mill levies and, if the property is a single  
7 family residential structure, an estimate of the taxes that will  
8 be avoided if the property is eligible for the exemptions under  
9 W.S. 39-11-105(a)(xliii) and (xliv). The schedule shall contain a  
10 statement of the process to contest assessments as prescribed by  
11 W.S. 39-13-109(b)(i);  
12

13 **39-13-107. Compliance; collection procedures.**

14  
15 (b) The following provisions shall apply to the payment of  
16 taxes, distraint of property and deferral:  
17

18 (i) The following shall apply to the payment of taxes  
19 due:  
20

21 (C) Annually, on or before October 10 the county  
22 treasurer shall send a written statement to each taxpayer by mail  
23 at his last known address or, if offered by the county and upon  
24 request of the taxpayer, by electronic transmission of the total  
25 tax due, itemized as to property description, assessed value and  
26 mill levies. The notice shall contain information, including  
27 contact information, of any property tax relief program authorized  
28 by state law and, if the property is a single family residential  
29 structure, the taxes that will be avoided pursuant to the  
30 exemptions under W.S. 39-11-105(a)(xliii) and (xliv). Failure to  
31 send notice, or to demand payment of taxes, does not invalidate  
32 any taxes due;".  
33

34 Page 3-after line 9 Delete the Stith third reading amendment  
35 (HB0203H3001/A) to this line.  
36

37 Page 5-line 2 After "39-11-105(a)(xliii)" insert "and  
38 (xliv)".  
39

40 Page 5-line 13 Delete the Stith third reading amendment  
41 (HB0203H3001/A) to this line; delete  
42 "exemption" and insert "exemptions"; after  
43 "39-11-105(a)(xliii)" insert "and (xliv)".  
44

45 Page 13-after line 5 Insert and renumber as necessary:  
46

1           **"Section 2.** The exemption provided by W.S.  
2 39-11-105(a)(xliii) as created in section 1 of this act shall first  
3 apply to the tax year beginning January 1, 2024. The exemption  
4 provided by W.S. 39-15-105(a)(xliv) as created in section 1 of  
5 this act shall first apply to the tax year beginning January 1,  
6 2025."

7  
8 Page 13-line 7 Delete "**Section 2.**" and insert "**Section 3.**".

9  
10 Page 13-line 11 Delete "**Section 3.**" and insert "**Section 4.**".

11  
12 Page 13-line 15 Delete "**Section 4.**" and insert "**Section 5.**".  
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