

Page 1-above line 1 In the catch title, delete entirely and insert "Zoning protest petition and abandoned and nuisance properties.".

Page 1-line 2 Before "specifying" insert "providing a tax credit for expenditures to incentive the improvement of abandoned and nuisance properties; authorizing cities and towns to designate abandoned and nuisance properties for purposes of the tax credit; authorizing cities and towns to assess a fee for costs to abate a nuisance or to repair, remove or destroy dangerous property;".

Page 1-after line 5 Insert:

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

ARTICLE 3

ABANDONED AND NUISANCE PROPERTIES

15-9-301. Abandoned and nuisance properties.

(a) The governing body of a city or town may designate a property within the limits of the city or town as abandoned or as a nuisance for the purposes of this section if the property has been vacant for not less than six (6) months or if the property has been neglected and contains a significantly deteriorated or deteriorating structure as determined by the governing body. The governing body of a city or town with less than fifteen thousand (15,000) residents shall not have more than three (3) properties designated as abandoned or as a nuisance at the same time. The governing body of a city or town with not less than fifteen thousand (15,000) and not more than fifty thousand (50,000) residents shall not have more than six (6) properties designated as abandoned or as a nuisance at the same time. The governing body of a city or town with not less than fifty thousand and one (50,001) residents shall not have more than ten (10) abandoned or nuisance properties designated as abandoned or as a nuisance at the same time. Nothing in this section shall be construed to require the owner of an abandoned or nuisance property to sell the property.

(b) In determining whether a property is abandoned under subsection (a) of this section, a city or town shall examine the

1 property and determine whether the property is occupied by the
2 property owner or by permission of the property owner. In
3 determining whether a property is a nuisance under subsection (a)
4 of this section, a city or town shall consider whether an
5 unreasonable or unlawful use or condition of the property has
6 resulted or may result in an economic or physical injury to a
7 neighboring property owner or endangers the life, health or safety
8 of the community.

9
10 (c) If the owner of an abandoned or nuisance property makes
11 an expenditure to demolish the property and remove all demolished
12 material within two (2) years after the property is designated as
13 abandoned or as a nuisance under subsection (a) of this section
14 and submits proof of the expenditure to the governing body of the
15 city or town for approval under subsection (f) of this section,
16 the owner shall be eligible for a tax credit as provided in W.S.
17 39-13-109(d)(ii) in an amount not to exceed fifty percent (50%) of
18 the expenditures to demolish the property and remove all demolished
19 material.

20
21 (d) If the owner of an abandoned or nuisance property makes
22 an expenditure to bring the property into substantial compliance
23 with applicable codes within two (2) years after the property is
24 designated as abandoned or as a nuisance under subsection (a) of
25 this section and submits proof of the expenditure to the governing
26 body of the city or town for approval under subsection (f) of this
27 section, the owner shall be eligible for a tax credit as provided
28 in W.S. 39-13-109(d)(ii) in an amount not to exceed the amount
29 expended to bring the property into substantial compliance with
30 applicable codes.

31
32 (e) Any person who purchases or takes ownership of an
33 abandoned or nuisance property after the property has been
34 designated as abandoned or as a nuisance under subsection (a) of
35 this section and who demolishes the property and removes all
36 demolished material or brings the property into substantial
37 compliance with applicable codes within five (5) years after the
38 person initially purchased or took ownership of the property shall
39 be eligible for a tax credit as provided in W.S. 39-13-109(d)(ii)
40 in an amount not to exceed the amount expended to demolish the
41 property and remove all demolished material or bring the property
42 into substantial compliance with applicable codes.

43
44 (f) Prior to being eligible for any tax credit under
45 subsections (c) through (e) of this section, the person claiming
46 the credit shall document the person's expenditures resulting from
47 the actions required by subsections (c) through (e) of this section

1 and submit proof of the expenditures to the governing body of the
2 city or town for approval. Only approved expenditures shall be
3 eligible for a tax credit. The governing body shall not approve
4 any expenditures that do not directly relate to the actions
5 required by subsections (c) through (e) of this section. The
6 governing body shall not approve any expenditures made after the
7 applicable time limit specified in subsections (c) through (e) of
8 this section. The governing body shall submit any approved
9 expenditures to the department of revenue as provided in W.S.
10 39-13-109(d)(ii).".

11
12 Page 1-line 7 Delete "**Section 1.**" and insert "**Section 2.**";
13 after "W.S." insert "15-1-103(a) by creating
14 a new paragraph (ii),"; in the House standing
15 committee amendment (SF0040HS001/AE) to this
16 line, after "subsection (c)" delete "is" and
17 insert "and 39-13-109(d) by creating a new
18 paragraph (ii) are".

19
20 Page 1-after line 7 Insert:

21
22 **"15-1-103. General powers of governing bodies.**

23
24 (a) The governing bodies of all cities and towns may:

25
26 (li) Assess abatement costs and create liens in the
27 same manner as a special assessment pursuant to W.S. 15-6-401
28 through 15-6-426 against real property on which nuisances are
29 abated under paragraph (xix) of this subsection or on which
30 dangerous property or enclosures are repaired, removed or
31 destroyed pursuant to paragraph (xxvi) of this subsection. A lien
32 for abatement costs assessed under this paragraph shall not have
33 preference over preexisting indebtedness but shall have priority
34 from and after the date of filing or recording.".

35
36 Page 2-before line 11 Insert:

37
38 **"39-13-109. Taxpayer remedies.**

39
40 (d) Credits. The following shall apply:

41
42 (ii) The following shall apply to the abandoned and
43 nuisance property tax credit provided by W.S. 15-9-301:

44
45 (A) A property owner who improves designated
46 abandoned or nuisance property as provided in W.S. 15-9-301 may
47 apply for a property tax credit in the amount approved by the

governing body of the city or town under W.S. 15-9-301(c) through (f). A property owner applying for a property tax credit under this paragraph shall submit a certificate from the city or town that designated the property as abandoned or as a nuisance under W.S. 15-9-301(a) attesting that the property is eligible for the credit and attesting to the amount of the credit approved by the city or town. The credit shall be applicable only against future tax payments, for a period not to exceed ten (10) years, on the designated property that is improved by the taxpayer. No refund of taxes shall be authorized due to a credit under this paragraph;

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

(C) A property owned by the same person shall not be eligible for more than one (1) credit under this paragraph in any ten (10) year period."

Page 2-line 11 Delete "**Section 2.**" and insert "**Section 3.**".

Page 2-line 14 Delete "**Section 3.**" and insert "**Section 4.**".
SHERWOOD