

## HOUSE BILL NO. HB0279

Property tax exemptions-order of application.

Sponsored by: Representative(s) Nicholas, Clouston,  
Harshman and Larsen, L and Senator(s)  
Anderson, Barlow, Case, Crago, Dockstader,  
Landen, Nethercott and Pappas

A BILL

for

1 AN ACT relating to property taxation; specifying that if  
2 multiple property tax exemptions apply to the same property  
3 the exemptions shall be applied in the manner determined by  
4 the department of revenue; specifying requirements for the  
5 order of application of exemptions; and providing for an  
6 effective date.

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

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10 **Section 1.** W.S. 39-11-105 by creating a new  
11 subsection (c) is amended to read:

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13 **39-11-105. Exemptions.**

14

1       (c) For any property where more than one (1)  
2 exemption applies under subsection (a) of this section, the  
3 exemptions shall be applied in a manner determined by the  
4 department of revenue in accordance with the following:

5  
6       (i) If the exemption is to a portion of the  
7 assessed value of the property, the exemptions shall be  
8 applied in sequence so that subsequent exemptions are  
9 applied to the assessed value as it is modified by the  
10 application of the preceding exemption;

11  
12       (ii) Exemptions based on a percentage of  
13 property value shall be applied in the order of the  
14 smallest percentage to the largest percentage;

15  
16       (iii) Exemptions not based on a percentage of  
17 property value shall be applied after any exemptions that  
18 are based on a percentage of property value.

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1           **Section 2.** This act is effective immediately upon  
2 completion of all acts necessary for a bill to become law  
3 as provided by Article 4, Section 8 of the Wyoming  
4 Constitution.

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6

(END)