

HOUSE BILL NO. HB0066

Cities and towns-abandoned and nuisance properties.

Sponsored by: Joint Corporations, Elections & Political  
Subdivisions Interim Committee

A BILL

for

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

9

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

11

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

13

14

ARTICLE 3

15

ABANDONED AND NUISANCE PROPERTIES

1

2           **15-9-301. Abandoned and nuisance properties.**

3

4           (a) The governing body of a city or town may  
5 designate a property within the limits of the city or town  
6 as abandoned or as a nuisance for the purposes of this  
7 section if the property has been vacant for not less than  
8 six (6) months or if the property has been neglected and  
9 contains a significantly deteriorated or deteriorating  
10 structure as determined by the governing body. The  
11 governing body of a city or town with less than fifteen  
12 thousand (15,000) residents shall not have more than three  
13 (3) properties designated as abandoned or as a nuisance at  
14 the same time. The governing body of a city or town with  
15 not less than fifteen thousand (15,000) and not more than  
16 fifty thousand (50,000) residents shall not have more than  
17 six (6) properties designated as abandoned or as a nuisance  
18 at the same time. The governing body of a city or town with  
19 not less than fifty thousand and one (50,001) residents  
20 shall not have more than ten (10) abandoned or nuisance  
21 properties designated as abandoned or as a nuisance at the  
22 same time. Nothing in this section shall be construed to

1 require the owner of an abandoned or nuisance property to  
2 sell the property.

3

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

15

16 (c) If the owner of an abandoned or nuisance property  
17 makes an expenditure to demolish the property and remove  
18 all demolished material within two (2) years after the  
19 property is designated as abandoned or as a nuisance under  
20 subsection (a) of this section and submits proof of the  
21 expenditure to the governing body of the city or town for  
22 approval under subsection (f) of this section, the owner  
23 shall be eligible for a tax credit as provided in W.S.

1 39-13-109(d)(ii) in an amount not to exceed fifty percent  
2 (50%) of the expenditures to demolish the property and  
3 remove all demolished material.

4

5 (d) If the owner of an abandoned or nuisance property  
6 makes an expenditure to bring the property into substantial  
7 compliance with applicable codes within two (2) years after  
8 the property is designated as abandoned or as a nuisance  
9 under subsection (a) of this section and submits proof of  
10 the expenditure to the governing body of the city or town  
11 for approval under subsection (f) of this section, the  
12 owner shall be eligible for a tax credit as provided in  
13 W.S. 39-13-109(d)(ii) in an amount not to exceed the amount  
14 expended to bring the property into substantial compliance  
15 with applicable codes.

16

17 (e) Any person who purchases or takes ownership of an  
18 abandoned or nuisance property after the property has been  
19 designated as abandoned or as a nuisance under subsection  
20 (a) of this section and who demolishes the property and  
21 removes all demolished material or brings the property into  
22 substantial compliance with applicable codes within five  
23 (5) years after the person initially purchased or took

1 ownership of the property shall be eligible for a tax  
2 credit as provided in W.S. 39-13-109(d)(ii) in an amount  
3 not to exceed the amount expended to demolish the property  
4 and remove all demolished material or bring the property  
5 into substantial compliance with applicable codes.

6

7 (f) Prior to being eligible for any tax credit under  
8 subsections (c) through (e) of this section, the person  
9 claiming the credit shall document the person's  
10 expenditures resulting from the actions required by  
11 subsections (c) through (e) of this section and submit  
12 proof of the expenditures to the governing body of the city  
13 or town for approval. Only approved expenditures shall be  
14 eligible for a tax credit. The governing body shall not  
15 approve any expenditures that do not directly relate to the  
16 actions required by subsections (c) through (e) of this  
17 section. The governing body shall not approve any  
18 expenditures made after the applicable time limit specified  
19 in subsections (c) through (e) of this section. The  
20 governing body shall submit any approved expenditures to  
21 the department of revenue as provided in W.S.  
22 39-13-109(d)(ii).

23

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

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5           **15-1-103. General powers of governing bodies.**

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

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

19  
20           **39-13-109. Taxpayer remedies.**

21  
22           (d) Credits. The following shall apply:

23

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

3  
4           (A) A property owner who improves  
5 designated abandoned or nuisance property as provided in  
6 W.S. 15-9-301 may apply for a property tax credit in the  
7 amount approved by the governing body of the city or town  
8 under W.S. 15-9-301(c) through (f). A property owner  
9 applying for a property tax credit under this paragraph  
10 shall submit a certificate from the city or town that  
11 designated the property as abandoned or as a nuisance under  
12 W.S. 15-9-301(a) attesting that the property is eligible  
13 for the credit and attesting to the amount of the credit  
14 approved by the city or town. The credit shall be  
15 applicable only against future tax payments, for a period  
16 not to exceed ten (10) years, on the designated property  
17 that is improved by the taxpayer. No refund of taxes shall  
18 be authorized due to a credit under this paragraph;

19  
20           (B) A person claiming a credit under this  
21 paragraph may reserve a credit to use in a later tax year,  
22 provided that the person shall not be entitled to use any  
23 credit more than ten (10) years after the person is first

1 eligible for the tax credit under W.S. 15-9-301(c) through  
2 (e);

3  
4 (C) A property owned by the same person  
5 shall not be eligible for more than one (1) credit under  
6 this paragraph in any ten (10) year period.

7

8 **Section 3.** This act is effective July 1, 2025.

9

10 (END)