

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;

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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;

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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.

5

6 (END)