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States' Differential Tax Assessment of Agricultural Land Statutes

Wyoming



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States' Differential Tax Assessment of Agricultural Land Statutes State of Wyoming

[Wyo. Stat. title 39, ch. 13](#)

[Wyo. Stat. § 39-13-101](#)

[Wyo. Stat. § 39-13-103](#)

Current through the 2018 Budget Session of the Wyoming Legislature.

§ 39-13-101. Definitions

(a) As used in this article:

- (i) “Ad valorem” means according to value;
- (ii) “Ad valorem tax” means a property tax based on the assessed value of the property;
- (iii) “Agricultural land,” as used in W.S. 39-13-103(b)(x), means land which meets the requirements of W.S. 39-13-103(b)(x) for the purpose of tax assessment;
- (iv) “Deed” means a conveyance of real property, in writing signed by the grantor, whereby the interest held by the grantor to real property is transferred from one to another;
- (v) “Tax deed” means the conveyance given upon a sale of real property for nonpayment of ad valorem taxes;
- (vi) “Telecommunications companies” means and includes any person engaged in the furnishing of telecommunications service;
- (vii) “Telecommunications service” means the offering of transmission for hire of telecommunications between or among points specified by the user, of information of the user's choosing without change in the content of the information as sent and received by means of telecommunications facilities, including switching facilities, using wire, cable, microwave, radio wave, light wave or a combination of those or similar media. The term shall include all types of telecommunications transmission such as telephone service, telegraph service, cellular, wireless or satellite. The term shall not include assets used for television



or radio programming broadcast over airwaves for public consumption, cable or satellite television offered for public consumption or telephone answering service and one-way paging or beeper service;

(viii) “Agricultural purpose,” as used in W.S. 39-13-103(b)(x), means the following land uses when conducted consistent with the land’s capability to produce or when supporting the land’s capability to produce:

- (A) Cultivation of the soil for production of crops; or
- (B) Production of timber products or grasses for forage; or
- (C) Rearing, feeding, grazing or management of livestock; or
- (D) Land used for a farmstead structure.

(ix) “Electronic” means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities;

(x) “Land used for a farmstead structure” means land that underlies and that supports the use of a barn, shop, shed, granary, corral or other structure if the structure:

- (A) Is used to support an agricultural purpose specified in subparagraphs (viii)(A) through (C) of this subsection;
- (B) Is not a structure built for human habitation or actually used for human habitation;
- (C) Is not attached to a structure built for human habitation or actually used for human habitation; and
- (D) Is built upon land used for the agricultural purpose supported by the structure.

§ 39-13-103. Imposition

(a) Taxable event. The following shall apply:

- (i) The tax imposed by this chapter shall be in addition to any other taxes imposed by law including but not limited to those taxes in W.S. 39-14-101 through 39-14-711;
- (ii) All property claimed to be in transit shall be designated as being in transit upon the books and records of the public or private warehouse or storage area supervisor wherein the same is located. The books and records of the public or private warehouse or storage area supervisor shall contain a full, true and correct inventory of all in transit property, together with the date of the withdrawal of the same, the point of origin thereof and point of ultimate destination thereof if known. The books and records of the public or



private warehouse or storage area supervisor with reference to any in transit property shall at all times be open to the inspection of all taxing authorities of the state of Wyoming and any political subdivision thereof. Any person claiming property to be in transit shall do so in the form and manner provided by the board. The books and records of the public or private warehouse or storage area supervisor must be maintained in a manner which will enable the county assessor or his agent to quickly ascertain the amount of the property.

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

(i) Except as otherwise provided:

(A) All taxable property shall be annually listed, valued and assessed for taxation in the county in which located and in the name of the owner of the property on January 1;

(B) All taxable personal property brought, driven or coming into Wyoming, or acquired, after the assessment date and prior to December 31 which remains in Wyoming at least thirty (30) days and has not been regularly assessed for taxation in any other Wyoming county is subject to and shall be assessed for all taxes levied in the county in which the property is located for that calendar year except as hereafter provided. Property subject to this paragraph brought, driven or coming into Wyoming, or acquired, after March 1 is subject to taxes only for the proportionate part of the year remaining, computed to the closest full month.

(ii) All taxable property shall be annually valued at its fair market value. Except as otherwise provided by law for specific property, the department shall prescribe by rule and regulation the appraisal methods and systems for determining fair market value using generally accepted appraisal standards;

(iii) Beginning January 1, 1989, "taxable value" means a percent of the fair market value of property in a particular class as follows:

(A) Gross product of minerals and mine products, one hundred percent (100%);

(B) Property used for industrial purposes, eleven and one-half percent (11.5%);

(C) All other property, real and personal, nine and one-half percent (9.5%).

(iv) The fair market value determined by the department pursuant to W.S. 39-11-101(a)(vi) and 39-14-101 through 39-14-711 pertaining to the valuation of the gross product of mines and mining claims, and paragraph (xvi) of this subsection as it pertains to the valuation of rail car companies, shall be the fair market value for purposes of the tax imposed by this chapter on the property described in W.S. 39-13-102(m);



- (v) Except as provided in chapter 14 of this title, annually, commencing on January 1, the county assessor or deputy assessors as provided by W.S. 18-3-107(e) shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath:

“I,, the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year, all property of which I am the owner or of which I have control as agent, guardian, administrator or otherwise, in the county of, State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.”;

- (vi) Each deputy county assessor upon completing the assessment of property within the district assigned to him shall immediately deliver all books, records, schedules and lists to the county assessor and make and subscribe the following oath: “I,, deputy assessor in and for district No., county of, State of Wyoming, do solemnly swear (or affirm), that I have obtained from every person within the district, the lists and schedules required by law, and have received the lists and schedules according to law, from every person in the district; that I have carefully examined each of the lists and schedules, and have revised and corrected the lists when necessary; that I have to the best of my knowledge and ability valued the property in the lists and schedules at its fair market value as required by law; that in no case have I knowingly omitted to perform any duty required of me by law and have not, in any way, connived at any evasion or violation of any of the requirements of law in relation to the listing and valuation of property.”;
- (vii) The county assessor shall enter in books furnished for that purpose, from the tax schedule, the enumeration and fair market value of all taxable property assessed by him or his deputies. The county assessor shall enter the names of persons against whom property is assessed in the county assessment roll in alphabetical order. On or before the fourth Monday in April, or as soon thereafter as is practicable, the county assessor shall send all assessment schedules to taxpayers by mail at their last known address or, if offered by the county and upon request of the taxpayer, by electronic transmission, and return the county assessment roll enumerating the property and value assessed



by him or his deputies to the board of county commissioners together with a list stating the assessed value of taxable property within each school district, municipality or special district in the county;

- (viii) Every assessment schedule sent to a taxpayer shall contain the property's estimated fair market value for the current and previous year, or, productive value in the case of agricultural property. The schedule shall also contain the assessment ratio as provided by paragraph (b)(iii) of this section for the taxable property, the amount of taxes assessed on the taxable property from the previous year, and an estimate of the taxes which will be due and payable for the current year based on the previous year's mill levies. The schedule shall contain a statement of the process to contest assessments as prescribed by W.S. 3913-109(b)(i);
- (ix) If machinery or equipment is located in two (2) or more counties during the calendar year, the county assessors of the respective counties, or the department of revenue if the assessors cannot agree, shall meet and prorate the assessed valuation of the machinery or equipment among the counties pursuant to rules and regulations promulgated by the department. The rules and regulations may reflect such factors as the home location of the machinery or equipment, the time the machinery or equipment will be in each county, or the monetary value of work to be done in each county by the owner or user of the machinery or equipment;
- (x) The following shall apply to agricultural land:
 - (A) The department shall determine the taxable value of agricultural land and prescribe the form of the sworn statement to be used by the property owner to declare that the property meets the requirements of subparagraph (B) of this paragraph. In determining the taxable value for assessment purposes under this paragraph, the value of agricultural land shall be based on the current use of the land, and the capability of the land to produce agricultural products, including grazing and forage, based on average yields of lands of the same classification under normal conditions. The area of land used for a farmstead structure shall be valued at the same value as the agricultural land supported;
 - (B) Contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following qualifications:
 - (I) The land is presently being used and employed for an agricultural purpose including use as a farmstead to support an agricultural purpose as provided in W.S. 39-13-101(a)(viii)(D);
 - (II) The land is not part of a platted subdivision, except for a parcel of thirty-five (35) acres or more which otherwise qualifies as agricultural land;



(III) If the land is not leased land, the owner of the land has derived annual gross revenues of not less than five hundred dollars (\$500.00) from the marketing of agricultural products, or if the land is leased land the lessee has derived annual gross revenues of not less than one thousand dollars (\$1,000.00) from the marketing of agricultural products. If a portion of the land is used for a farmstead structure, that area of the land upon which the structure is built and which supports the use of the structure shall be deemed to meet the requirements of this subdivision if the farmstead structure is part of one (1) operation that meets the requirements of this subdivision; and

(IV) The land has been used or employed, consistent with the land's size, location and capability to produce as defined by department rules and the mapping and agricultural manual published by the department, primarily in an agricultural operation, or the land does not meet this requirement and the requirement of subdivision (III) of this subparagraph because the producer:

- (1) Experiences an intervening cause of production failure beyond its control;
- (2) Causes a marketing delay for economic advantage;
- (3) Participates in a bona fide conservation program, in which case proof by an affidavit showing qualification in a previous year shall suffice; or
- (4) Has planted a crop that will not yield an income in the tax year.

(C) If needed, the county assessor may require the producer to provide a sworn affidavit affirming that the land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require supporting documentation.

(xi) The following shall apply to water and reservoir rights:

(A) Water rights and reservoir rights originating in Wyoming and appurtenant to and beneficially used in connection with lands within Wyoming shall be assessed and taxed with the lands. All other water rights and reservoir rights originating in Wyoming shall be separately assessed and listed for taxation at the place of origin of the water or reservoir rights;

(B) On or before April 1 the manager of any reservoir in which water is impounded or stored within Wyoming for use in another state shall furnish the names and addresses of all persons entitled to receive the water and the number of acre feet each person is entitled to receive to the county assessor of the county in which the reservoir is located;



- (C) On or before May 1 the county treasurer shall certify to the water commissioner of the district in which the county is located the names of all persons whose taxes are delinquent on water and reservoir rights situated in the county which were listed and assessed separately from land, the number of acre feet assessed and taxed to each person on which taxes are delinquent and the name and location of the reservoir. Upon certification by the county treasurer the water commissioner shall regulate or cause to be regulated the headgates of the reservoir or other delivery facilities to prevent delivery of water to delinquent taxpayers until the commissioner is furnished a tax receipt from the county treasurer showing the delinquent taxes have been paid;
- (D) As used in this paragraph “water rights” and “reservoir rights” include any proportionate interest in any well, ditch, dam, reservoir, and the storage capacity therein, easement or other instrumentality including any affixed or unaffixed sprinkler irrigation system necessary to the use and enjoyment of the rights.
- (xii) The following shall apply to special tax imposed on property owned by the game and fish commission:
- (A) There is imposed upon all real property owned by the Wyoming game and fish commission a special tax computed as provided in this paragraph which shall be in lieu of ad valorem property tax. The special tax shall be determined as follows:
- (I) For property used for wildlife management purposes, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of agricultural land of similar productive value under W.S. 39-13-101(a) and paragraph (b)(x) of this section;
- (II) For property used for any other purpose, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of similar property valued at fair market value as provided by paragraph (b)(ii) of this section.
- (B) For the purpose of valuation, assessment, collection, distribution of tax collected and all other matters related to this special tax, the administration of this tax shall be as if this tax were an ad valorem tax on the property. The Wyoming game and fish commission shall constitute a person against whom property is assessed, as returned by the county assessor, and from whom taxes are collected.
- (xiii) For minerals and mine products, the taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and



any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

- (xiv) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;
- (xv) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer pursuant to the provisions found in chapter 14 of this title. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;
- (xvi) The following shall apply to the valuation of rail car companies:
 - (A) The department shall ascertain from the statements required from the rail car companies and the reports made by the railway companies operating in the state the total mileage of the rail cars of each company for the period of one (1) year within this state. The department shall determine the number of rail cars of each company by determining the number of cars which if kept in the state would be reasonably required in making the mileage, and this number of cars shall be the number of cars on which each company shall be assessed for that year;
 - (B) The department shall fix the valuation upon each particular class of rail cars, which as nearly as possible shall be the fair market value of the cars, and the number ascertained shall be assessed to the company. The department may base the assessment upon the returns of the several railroad companies;
 - (C) In case any company fails or refuses to make the required statement, the department shall fix the fair market value of the rail cars, and in determining the number and value of cars the department, insofar as practicable, shall harmonize the statements of the several rail car companies, with respect thereto and the assessment shall be included in the records and proceedings of the department.
- (xvii) For the valuation of vacant land within a platted subdivision development, the county assessor shall consider the value of the property through the use of present worth appraisal methodology upon request of the property owner.

(c) Taxpayer. As between the grantor and grantee of any property where there is no express



agreement in writing as to which party shall pay the taxes that may be assessed on the property, if the property is conveyed on or after January 1, the grantor shall pay the taxes for that year.

