

**DEPARTMENT OF REVENUE**

Herschler Building  
2nd Floor West  
122 West 25th Street  
Cheyenne, Wyoming 82002-0110  
E-Mail: dor@wy.gov  
Web: <http://revenue@state.wy.us>

**DAVE FREUDENTHAL, Governor**  
**EDMUND J. SCHMIDT, Director**

Telephone (307) 777-7961  
DOR Main FAX (307) 777-7722  
Property Tax FAX (307) 777-7527  
Excise FAX (307) 777-3632  
Mineral FAX (307) 777-7849  
Liquor FAX (307) 777-6255

DEPARTMENT OF REVENUE DIRECTIVE  
(09-004)

**TO:** ALL COUNTY ASSESSORS

**FROM:** MARVIN APPLEQUIST, ADMINISTRATOR   
PROPERTY TAX DIVISION

**DATE:** MARCH 11, 2009

**SUBJECT:** VALUATION OF 35 ACRE AND LARGER PARCELS WITHIN PLATTED SUBDIVISIONS

At the conclusion of the 2009 legislative session, both HB 9 and HB 10 (now enrolled acts 23 & 37) have been signed in to law. Sections 1 and 3 of these acts are effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution. According to Section 1 of these bills, W.S. 18-5-318 is created to read: "If any lot, unit, tract or parcel not less than thirty-five (35) acres in size is used for agricultural purposes within a platted subdivision and otherwise qualifies as agricultural land for purposes of W.S. 39-13-103 (b) (x), the parcel shall be deemed not to be part of a platted subdivision for purposes of W.S. 39-13-103 (b) (x) (B) (II)". Section 3 reads as follows: "W.S. 18-5-318 as created by section 1 of this act and W.S. 39-13-103 (b) (x) (B) (II) as amended by section 2 of this act shall apply to any property tax assessed on or after January 1, 2009".

Therefore, effective immediately for Tax Year 2009 and for all future tax years, any lot, unit, tract or parcel thirty-five (35) acres or greater within a platted subdivision (as defined by W.S. 18-5-302) can qualify for agricultural classification for taxation purposes (this includes open or common area within cluster developments). All other criteria defined by W.S. 39-13-103 (b) (x) (B) and the Department of Revenue's Chapter 10 Rules for agricultural classification must still be met by the taxpayer, including a sworn affidavit provided for use by all county assessors per W.S. 39-13-103 (b) (x) (A). The counties have been provided with a modified sworn affidavit (reflecting these legislative changes), via email on March 9, 2009, to be signed by taxpayers wishing to receive agricultural classification. The Department of Revenue will be promulgating rule changes to Chapter 10 as well as implementing the modified sworn affidavit in conjunction with other rule changes before the years end.

Should you have any questions, please contact me at (307) 777-5235. Thank You.