

WYOMING DEPARTMENT OF REVENUE

CHAPTER 12

CLASSIFICATION OF INDUSTRIAL PROPERTY (COUNTY ASSESSMENTS)

Section 1. Authority.

These rules are promulgated under authority of W.S. 39-11-102(b).

Section 2. Purpose.

The purpose of these rules is to provide guidance to County Assessing jurisdictions in distinguishing between property used for industrial purposes and property used for commercial purposes. Pursuant to W.S. 39-13-103 (b)(iii), "industrial property" shall be assessed at 11.5% of its fair market value, and "all other property" (including commercial property) shall be assessed at 9.5% of its fair market value.

Section 3. Definitions.

For purposes of these rules, the definitions set forth in Wyoming Statutes, Title 39, as amended are incorporated by reference, unless specifically cited in the text of these rules.

- (a.) For purposes of this Chapter, "Industrial Property" means those properties meeting the statutory definitions set forth in W.S. 39-11-101(a)(xiv).
- (b.) "NAICS" means the "The North American Industry Classification System" 2002 Edition published by the Executive Office of the President, Office of Management and Budget.

Section 4. County Responsibilities for Industrial Classification.

- (a.) Locally assessed property used, or held for use, for industrial purposes shall be classified by County Assessors pursuant to these rules. For purposes of locally assessed property classification, property classified under the following NAICS codes shall be assessed as industrial property:
 - (i.) Pursuant to W.S. 39-11-101(a)(xiv) (A) and (C), properties classified under the following NAICS codes shall be assessed as industrial property:
 - (A.) Establishments whose primary activity is food manufacturing as identified in NAICS Industry Groups 3111-3119, excluding commercial bakeries which are located within retail premises and sell primarily at retail from the premises (e.g., a bakery located within a supermarket);
 - (B.) Establishments whose primary activity is Beverage Manufacturing as identified in NAICS Industry 3121;
 - (C.) Establishments whose primary activity is tobacco manufacturing as identified by NAICS Industry Groups 3122;
 - (D.) Establishments whose primary activity is the manufacture of textile mill products as identified in NAICS Industry Groups 3131- 3149;

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- (E.) Establishments whose primary activity is apparel manufacturing and the manufacture of other finished products made from fabrics and similar materials as identified in NAICS Industry Groups 3151-3159;
- (F.) Establishments whose primary activity is leather and allied product manufacturing as identified in NAICS Industry Groups 3161-3169;
- (G.) Establishments whose primary activity is wood product manufacturing as identified in NAICS Industry Groups 3211-3219;
- (H.) Establishments whose primary activity is paper and allied product manufacturing as identified in NAICS Industry Groups 3221-3222;
- (I.) Establishments whose primary activity is printing, and related support activities, including newspapers, books, and periodicals as identified in NAICS Industry Group 3231, providing the establishment operates a printing process;
- (J.) Establishments whose primary activity is chemical manufacturing as identified in NAICS Industry Groups 3252-3259;
- (K.) Establishments whose primary activity is plastic and rubber products manufacturing as identified in NAICS Industry Group 3261-3262;
- (L.) Establishments whose primary activity is the non-metallic mineral product manufacturing as identified in NAICS Industry Groups 3271-3279;
- (M.) Establishments whose primary activity is primary metal manufacturing as identified in NAICS Industry Groups 3311-3315;
- (N.) Establishments whose primary activity is fabricated metal product manufacturing as identified in NAICS Industry Groups 3321-3329;
- (O.) Establishments whose primary activity is machinery manufacturing as identified in NAICS Industry Groups 3331-3339;
- (P.) Establishments whose primary activity is computer and electronic product manufacturing as identified in NAICS Industry Groups 3341-3346;
- (Q.) Establishments whose primary activity is electrical equipment, appliance and component manufacturing as identified in NAICS Industry Groups 3351-3359;
- (R.) Establishments whose primary activity is the transportation equipment manufacturing as identified in NAICS Industry Groups 3361-3369;
- (S.) Establishments whose primary activity is furniture and related product manufacturing as identified in NAICS Industry Groups 3371-3379;
- (T.) Establishments whose primary activity is medical equipment and supplies manufacturing as identified in NAICS Industry Group 3391;
- (U.) Establishments whose primary activity is the manufacture of jewelry, silverware, and plated ware; musical instruments; dolls, toys, games and sporting and athletic goods; pens, pencils and

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artists' materials; buttons, costume novelties, miscellaneous notions; brooms and brushes; caskets; and other miscellaneous manufacturing industries as identified in NAICS Industry Group 3399.

(ii.) Pursuant to W.S. 39-11-101(a)(xiv)(B), properties classified under the following NAICS codes shall be assessed as industrial property:

(A.) Establishments whose primary activity is oil and gas extraction as identified in NAICS Industry Group 2111;

(B.) Establishments whose primary activity is coal mining as identified in NAICS Industry Group 2121;

(C.) Establishments whose primary activity is metal ore mining as identified in NAICS Industry Group 2122;

(D.) Establishments whose primary activity is non-metal mining and quarrying as identified in NAICS Industry Group 2123;

(E.) Establishments whose primary activity is petroleum and coal product manufacturing as identified in NAICS Industry Group 3241;

(F.) Establishments whose primary activity is basic chemical manufacturing as identified in NAICS Industry Group 3251;

(G.) Establishments whose primary activity is pipeline transportation as identified in NAICS Industry Groups 4861-4869;

(H.) Pipelines which transport minerals are considered in support of or auxiliary to the industrial property.

(b.) Auxiliary real and personal property, and leased real and personal property, if the predominant use of such property is in support of, or auxiliary to, property used or held for use for industrial purposes, shall be so classified.

(c.) Undeveloped and vacant property shall be classified as industrial or commercial consistent with the concept of highest and best use.

(d.) Office buildings in which the majority of use is in conjunction with or supports industrial purposes, shall be classified as industrial property. To determine majority of use, the County Assessor will, in his or her discretion, refer to, but not be limited to, such factors as square footage, occupancy or rental charges.

(e.) Notwithstanding the strict classification of property as industrial using the NAICS manual, the County Assessor may consider property as commercial if such property includes only minimal application of skill, capital, machinery or labor in transforming materials into other suitable forms, qualities or properties.

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Section 5. Industrial Plant Appraisals

Industrial plants shall be inspected, listed, valued and assessed as required by W.S. 39-13-103(b) and 39-13-103 (b)(ii) or as specifically prescribed in these rules. Appraisals shall conform to generally accepted appraisal standards; and under the appraisal methods as prescribed in Chapter 9 of these rules.