

## HOUSE JOINT RESOLUTION NO. HJ0007

Residential property-uniformity of assessment.

Sponsored by: Representative(s) Luthi, Berger, Landon,  
Law, Olsen and Osborn and Senator(s) Larson  
and Roberts

A BILL

for

1 A JOINT RESOLUTION relating to taxation and revenue; making  
2 residential property an additional class of property for  
3 assessment of taxes; granting the legislature the ability  
4 to determine for residential property the total ad valorem  
5 tax, restrict increases in property taxes or assessments,  
6 create subclasses and set assessment rates on subclasses.

7

8 *BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF WYOMING,*  
9 *two-thirds of all the members of the two houses, voting*  
10 *separately, concurring therein:*

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12 **Section 1.** The following proposal to amend Wyoming  
13 Constitution, Article 15, Section 11(a)(intro), (ii), by  
14 creating a new paragraph (iii), by renumbering (iii) as  
15 (iv), (c), (d) and by creating a new subsection (e) is  
16 proposed for submission to the electors of the State of

1 Wyoming at the next general election for approval or  
2 rejection, to become valid as a part of the Constitution if  
3 ratified by a majority of the electors at the election:  
4

5 **Article 15, Section 11. Uniformity of assessment**  
6 **required.**  
7

8 (a) All property, except as in this constitution  
9 otherwise provided, shall be uniformly valued at its full  
10 value as defined by the legislature, in ~~three (3)~~ four (4)  
11 classes as follows:  
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13 (ii) Property used for industrial purposes as  
14 defined by the legislature; ~~and~~  
15

16 (iii) Real and personal residential property as  
17 defined by the legislature; and  
18

19 ~~(iii)~~ (iv) All other property, real and personal.  
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21 (c) The legislature shall not create new classes or  
22 subclasses, except as provided in subsection (e) of this  
23 section, or authorize any property to be assessed at a rate  
24 other than the rates set for authorized classes.

1

2 (d) All taxation shall be equal and uniform within  
3 each class of property and within each subclass of property  
4 under subsection (e) of this section. The legislature  
5 shall prescribe such regulations as shall secure a just  
6 valuation for taxation of all property, real and personal.

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8 (e) Notwithstanding other provisions of this section,  
9 for residential property the legislature may:

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11 (i) Determine the maximum amount of any ad  
12 valorem tax that can be collected;

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14 (ii) Prescribe restrictions upon the increase of  
15 the rate of taxation or assessment; and

16

17 (iii) Create subclasses of residential property,  
18 and authorize those subclasses to be assessed at different  
19 rates.

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21 **Section 2.** That the Secretary of State shall endorse  
22 the following statement on the proposed amendment:

23

1           The adoption of this amendment would establish  
2 residential property as a separate class of property and  
3 for residential property allow the legislature to determine  
4 the maximum amount of property tax that can be collected;  
5 restrict increases on property taxes or assessments; create  
6 new subclasses of residential property and set any  
7 assessment rate.

8

9

(END)