

HOUSE JOINT RESOLUTION NO. HJ0008

Residential property-uniformity of assessment.

Sponsored by: Representative(s) Luthi, Landon and Law and
Senator(s) Burns and Larson

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:*

11

12 **Section 1.** The following proposal to amend Wyoming
13 Constitution, Article 15, Section 11(a), (c), (d) and by
14 creating a new subsection (e) is proposed for submission to
15 the electors of the State of Wyoming at the next general
16 election for approval or rejection, to become valid as a

1 part of the Constitution if ratified by a majority of the
2 electors at the election:

3

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

6

7 (a) All property, except as in this constitution
8 otherwise provided, shall be uniformly valued at its full
9 value as defined by the legislature, in ~~three (3)~~ four (4)
10 classes as follows:

11

12 (i) Gross production of minerals and mine
13 products in lieu of taxes on the land where produced;

14

15 (ii) Property used for industrial purposes as
16 defined by the legislature; ~~and~~

17

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

20

21 ~~(iii)~~ (iv) All other property, real and personal.

22

23 (c) The legislature shall not create new classes or
24 subclasses, except as provided in subsection (e) of this

1 section, or authorize any property to be assessed at a rate
2 other than the rates set for authorized classes.

3

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

9

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

12

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

15

16 (ii) Prescribe restrictions upon the increase of
17 the rate of taxation or assessment; and

18

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

22

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

1

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

9

10

(END)