

SENATE JOINT RESOLUTION NO. SJ0006

Residential property-uniformity of assessment.

Sponsored by: Senator(s) Dockstader and Cooper and
Representative(s) Davison, McKim and Roscoe

A BILL

for

1 A JOINT RESOLUTION proposing to amend the Wyoming
2 Constitution; making residential property an additional
3 class of property for assessment of taxes; granting the
4 legislature the ability to determine for residential
5 property the total ad valorem tax and restrict increases in
6 property taxes or assessments.

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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

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

Article 15, Section 11. Uniformity of assessment required.

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

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

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

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

(c) The legislature shall not create new classes or subclasses, except as provided in subsection (e) of this section, or authorize any property to be assessed at a rate other than the rates set for authorized classes.

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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.

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

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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 and restrict increases on property taxes or assessments.

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(END)