

HOUSE JOINT RESOLUTION NO. HJ0002

Residential property-uniformity of assessment.

Sponsored by: Representative(s) Olsen, Davison, Gingery,
Landon and Osborn and Senator(s) Aullman,
Burns, Cooper and Larson

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, restrict increases in
6 property taxes or assessments, create subclasses and set
7 assessment rates on subclasses.

8

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

12

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

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

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

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

13
14 (ii) Property used for industrial purposes as
15 defined by the legislature; ~~and~~

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

19
20 ~~(iii)~~ (iv) All other property, real and personal.

21
22 (c) The legislature shall not create new classes or
23 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)