

## HOUSE JOINT RESOLUTION NO. HJ0009

Property tax relief-tax freeze.

Sponsored by: Representative(s) Esquibel, K.

## A BILL

for

1 A JOINT RESOLUTION proposing to amend the Wyoming  
2 Constitution by providing for a homeowner's property tax  
3 exemption.

4

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

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9       **Section 1.** The following proposal to amend Wyoming  
10 Constitution, Article 15 by creating a new Section 21 is  
11 proposed for submission to the electors of the State of  
12 Wyoming at the next general election for approval or  
13 rejection to become valid as a part of the Constitution if  
14 ratified by a majority of the electors at the election:

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16       **Article 15, Section 21. Homeowner's property tax**  
17 **exemption.**

1

2       (a) For property tax years commencing on or after  
3 January 1, 2010, any amount of fair market value of  
4 residential real property as defined by law that exceeds  
5 the fair market value of the residential real property as  
6 defined by law on:

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8               (i) January 1, 2010; or

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10              (ii) January 1 of the year in which the  
11 homeowner or homeowner's spouse reached sixty (60) years of  
12 age, whichever is later, shall be exempt from ad valorem  
13 taxation if:

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15                       (A) As of the assessment date the real  
16 property is occupied as the primary residence by the  
17 homeowner as defined by law; and

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19                       (B) The homeowner or the homeowner's  
20 spouse:

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22                               (I) Is sixty (60) years of age or  
23 older on the assessment date;

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1                   (II) Has owned and occupied the  
2 residential real property as his primary residence since  
3 January 1 of the year in which he reached sixty (60) years  
4 of age; and

5  
6                   (III) Has made his primary residence  
7 in Wyoming for not less than the fifteen (15) years  
8 immediately preceding the assessment date of the year in  
9 which the taxes are levied; or the homeowner is the  
10 surviving spouse of a homeowner who previously qualified  
11 for a property tax exemption for that same residential real  
12 property under this subsection.

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

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1 The adoption of this section would grant property  
2 homeowners a property tax exemption based on the amount the  
3 fair market value of the residential real property in any  
4 year exceeds the value of the residential real property on  
5 January 1, 2010 or January 1 of the year in which the  
6 homeowner or the homeowner's spouse reaches sixty (60)  
7 years of age, whichever is later.

8

9

(END)