

HOUSE BILL NO. HB0189

Property tax-assessment ratios.

Sponsored by: Representative(s) Nicholas

A BILL

for

1 AN ACT relating to taxation and revenue; providing for  
2 property tax assessment ratios as specified; and providing  
3 for an effective date.

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5 *Be It Enacted by the Legislature of the State of Wyoming:*

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7 **Section 1.** W.S. 39-11-101(a)(xvii)(B) and (C) and  
8 39-13-103(b)(iii)(B) and (C) are amended to read:

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10 **39-11-101. Definitions.**

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12 (a) As used in this act unless otherwise specifically  
13 provided:

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15 (xvii) Beginning January 1, 1989, "taxable  
16 value" means a percent of the fair market value of property  
17 in a particular class as follows:

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**39-13-103. Imposition.**

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(b) Basis of tax. The following shall apply:

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(B) Property used for industrial purposes,  
~~eleven and one-half percent (11.5%)~~ thirteen and one-half  
percent (13.5%);

(C) All other property, real and personal,  
~~nine and one-half percent (9.5%)~~ eleven and one-half  
percent (11.5%).

(iii) Beginning January 1, 1989, "taxable value"  
means a percent of the fair market value of property in a  
particular class as follows:

(B) Property used for industrial purposes,  
~~eleven and one-half percent (11.5%)~~ thirteen and one-half  
percent (13.5%);

(C) All other property, real and personal,  
~~nine and one-half percent (9.5%)~~ eleven and one-half  
percent (11.5%).

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2       **Section 2.** This act is effective January 1, 2004.

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(END)