

HOUSE BILL NO. HB0114

Property tax assessment.

Sponsored by: Representative(s) Harshman, MacGuire and
Sweeney and Senator(s) Landen

A BILL

for

1 AN ACT relating to property tax assessment; repealing
2 provisions for the election of county assessors and
3 providing for appointment of county assessors by the board
4 of county commissioners; providing a limitation on the
5 maximum increase of property tax assessment as specified;
6 providing conforming changes; specifying applicability; and
7 providing for an effective date.

8

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

10

11 **Section 1.** W.S. 18-3-201(a), (c) and (d), 18-3-202,
12 22-2-105(a)(ii)(intro), 22-6-117(a)(ix),
13 39-11-101(a)(xvii)(C) and 39-13-103(b)(iii)(C) and by
14 creating a new paragraph (xviii) are amended to read:

15

1 18-3-201. Qualifications; certification and
2 education.

3
4 (a) There shall be ~~elected~~appointed by the board of
5 county commissioners in each county a county assessor ~~as~~
6 ~~provided by the Wyoming Election Code of 1973 as amended,~~
7 who shall be a qualified elector and own real property in
8 the county in which ~~he is elected~~the assessor is
9 appointed. The county assessor shall be a certified real
10 estate appraiser and have any other qualifications
11 determined necessary by the board of county commissioners.

12
13 (c) As used in this section "property tax appraiser"
14 means any employee of the state or any county, including
15 ~~elected~~county assessors, who makes valuation judgments
16 used as a basis for ad valorem taxation.

17
18 (d) No individual shall perform the duties or
19 exercise the authority of a property tax appraiser unless
20 the person is certified by the department of revenue. No
21 certificate shall be issued to any individual who has not
22 demonstrated to the department of revenue that the
23 individual is competent to perform the necessary work or

1 administer the necessary operation of an assessor's office.
2 An individual may serve as county assessor without
3 certification for ~~one (1) elected term and the remainder of~~
4 ~~any unexpired term to which appointed~~ not more than two (2)
5 years.

6

7 **18-3-202. Oath.**

8

9 Before entering upon the duties of his office, the county
10 assessor shall take and subscribe the following oath or
11 affirmation: "I, having been ~~elected~~ appointed
12 assessor of county, state of Wyoming, do solemnly
13 swear (or affirm) that I will faithfully and impartially
14 perform the duties of assessor of the county of, state
15 of Wyoming, according to law and to the best of my ability,
16 and that I will without fear or favor assess all taxable
17 property within the county of, at its fair value. So
18 help me God".

19

20 **22-2-105. Terms of office and offices voted on at**
21 **general elections.**

22

1 (a) The terms of office and offices voted on at
2 general elections are as follows:

3

4 (ii) Four Year Term. - At the general election
5 in 1974 and in every fourth (4th) year thereafter, there
6 shall be elected the following officers: one (1) governor,
7 one (1) secretary of state, one (1) state treasurer, one
8 (1) state auditor, one (1) superintendent of public
9 instruction, county clerks, county treasurers, ~~county~~
10 ~~assessors,~~ county coroners, county and prosecuting
11 attorneys, district attorneys, sheriffs, clerks of the
12 district court. At every general election there shall be
13 elected the necessary member or members of the Wyoming
14 senate and county commissioners. The question of retention
15 of a circuit court judge or a magistrate of the circuit
16 court shall be submitted:

17

18 **22-6-117. Order of listing offices in partisan**
19 **elections.**

20

21 (a) The major party primary and general partisan
22 election ballots shall contain the offices to be voted on
23 in the following order:

1

2 (ix) Candidates for county commissioner,
3 coroner, district attorney, county attorney, sheriff,
4 clerk, treasurer, ~~assessor~~, and clerk of the district
5 court;

6

7 **39-11-101. Definitions.**

8

9 (a) As used in this act unless otherwise specifically
10 provided:

11

12 (xvii) "Taxable value" means a percent of the
13 fair market value of property in a particular class as
14 follows:

15

16 (C) All other property, real and personal,
17 including property valued and assessed under W.S.
18 39-13-102(m)(vi) and (ix), nine and one-half percent
19 (9.5%), subject to the limitation imposed by W.S.
20 39-13-103(b)(xviii).

21

22 **39-13-103. Imposition.**

23

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

2

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

6

7 (C) All other property, real and personal,
8 nine and one-half percent (9.5%), subject to the limitation
9 imposed by paragraph (xviii) of this subsection.

10

11 (xviii) To secure a just valuation for taxation
12 of property as required by the Wyoming constitution, the
13 taxable value of any property in the all other property
14 class identified in subparagraph (b)(iii)(C) of this
15 section, shall not increase in any one (1) year by more
16 than fifty percent (50%) from the taxable value of the
17 property determined in the prior year, not including any
18 taxable value increase attributable to changes, additions,
19 reductions or improvements to the property made in the
20 prior year.

21

22 **Section 2.** The provisions of W.S. 18-3-201, 18-3-202
23 and 22-6-117(a)(ix) as amended by section 1 of this act

1 providing for the appointment of county assessors by the
2 board of county commissioners shall not apply in any county
3 until the expiration of the term of office of any county
4 assessor elected prior to the effective date of this act.

5

6 **Section 3.** This act is effective January 1, 2022.

7

8

(END)