

## HOUSE JOINT RESOLUTION NO. HJ0002

Constitutional amendment-residential property class.

Sponsored by: Representative(s) Sommers, Crago, Harshman and  
Northrup and Senator(s) Pappas

## A JOINT RESOLUTION

for

1 A JOINT RESOLUTION providing for the assessment of  
2 residential real property as a separate property class for  
3 the purpose of taxation and authorizing subclasses related to  
4 residential real property.

5

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

9

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

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2           **Article 15, Section 11. Uniformity of assessment**  
3 **required.**

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

9

10           (i) Gross production of minerals and mine products  
11 in lieu of taxes on the land where produced;

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

15

16           (iii) Residential real property; and

17

18           (iv) All other property, real and personal.

19

20           (b) The legislature shall prescribe the percentage of  
21 value which shall be assessed within each designated class.  
22 All taxable property shall be valued at its full value as  
23 defined by the legislature except agricultural and grazing

1 lands which shall be valued according to the capability of  
2 the land to produce agricultural products under normal  
3 conditions. The percentage of value prescribed for industrial  
4 property shall not be more than forty percent (40%) higher  
5 nor more than four (4) percentage points more than the  
6 percentage prescribed for property other than minerals.

7

8 (c) Except as provided in this subsection the  
9 legislature shall not create new classes or subclasses or  
10 authorize any property to be assessed at a rate other than  
11 the rates set for authorized classes. The legislature may  
12 create a subclass of residential real property for owner  
13 occupied primary residences and other subclasses of  
14 residential real property as the legislature determines  
15 necessary for a just valuation of property.

16

17 (d) All taxation shall be equal and uniform within each  
18 class and subclass of property. The legislature shall  
19 prescribe such regulations as shall secure a just valuation  
20 for taxation of all property, real and personal.

21

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

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2 The adoption of this amendment would separate residential  
3 real property into its own class of property for purposes of  
4 property tax assessments. The amendment would authorize the  
5 legislature to create a subclass of owner occupied primary  
6 residences and other subclasses of residential real property  
7 as it determines necessary for a just valuation of property.

8

9

(END)