

SENATE FILE NO. SF0136

Property tax relief-assessment rate reduction.

Sponsored by: Senator(s) Biteman, Ide, Kinskey, McKeown,
Salazar and Steinmetz and Representative(s)
Bear, Byron and Jennings

A BILL

for

1 AN ACT relating to taxation; decreasing the property tax
2 assessment rate for the all other property class; and
3 providing for an effective date.

4

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

6

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

14

1 (xvii) "Taxable value" means a percent of the
2 fair market value of property in a particular class as
3 follows:

4

5 (C) All other property, real and personal,
6 including property valued and assessed under W.S.
7 39-13-102(m)(vi) and (ix), ~~nine and one-half percent (9.5%)~~
8 seven and one-half percent (7.5%).

9

10 **39-13-103. Imposition.**

11

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

13

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

17

18 (C) All other property, real and personal,
19 ~~nine and one-half percent (9.5%)~~ seven and one-half percent
20 (7.5%).

21

1 **Section 2.** This act is effective January 1, 2024.

2

3

(END)