

SENATE FILE NO. SF0110

Residential property tax revisions.

Sponsored by: Senator(s) Hicks, Barlow, Boner, Crago, Crum,  
Dockstader, Gierau, Kolb, Landen and  
Steinmetz and Representative(s) Heiner,  
Lien, Locke and Neiman

A BILL

for

1 AN ACT relating to taxation and revenue; providing for  
2 administration of the property tax; specifying property tax  
3 assessment rates for residential real property; limiting  
4 the applicability of specified mills to residential real  
5 property used as a primary residence by the owner of the  
6 property; repealing a related property tax exemption;  
7 making conforming amendments; providing an appropriation;  
8 specifying applicability; and providing for an effective  
9 date.

10

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

12

13 **Section 1.** W.S. 39-11-101(a)(xvii) by creating a new  
14 subparagraph (C), by renumbering (C) as (D) and by creating

1 a new paragraph (xix), 39-13-103(b)(iii) by creating a new  
2 subparagraph (C) and by renumbering (C) as (D) and  
3 39-13-104(d)(i) are amended to read:

4

5 **39-11-101. Definitions.**

6

7 (a) As used in this act unless otherwise specifically  
8 provided:

9

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

13

14 (C) Residential real property as follows:

15

16 (I) An owner occupied primary  
17 residence, eight and three-tenths percent (8.3%);

18

19 (II) All other residential real  
20 property, nine and one-half percent (9.5%).

21

22 ~~(C)~~(D) All other property, real and  
23 personal, including property valued and assessed under W.S.

1 39-13-102(m) (vi) and (ix), nine and one-half percent  
2 (9.5%).

3

4 (xix) Owner occupied primary residence" means  
5 residential real property where the owner of the property  
6 resides for not less than eight (8) months of the  
7 applicable tax year;

8

9 (xx) "Residential real property" means real  
10 property improved by a dwelling designed to house not more  
11 than three (3) families and includes associated residential  
12 land where the dwelling is located if the land is owned by  
13 the owner of the dwelling. The dwelling may be any type of  
14 dwelling including a single family home, modular home,  
15 mobile home, townhouse or an individual condominium unit if  
16 the dwelling is used as a residence.

17

18 **39-13-103. Imposition.**

19

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

21

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

4

5 (C) Residential real property as follows:

6

7 (I) An owner occupied primary  
8 residence, eight and three-tenths percent (8.3%);

9

10 (II) All other residential real  
11 property, nine and one-half percent (9.5%).

12

13 ~~(C)~~(D) All other property, real and  
14 personal, nine and one-half percent (9.5%).

15

16 **39-13-104. Taxation rate.**

17

18 (d) There shall be annually levied and assessed upon  
19 the taxable value of property within the limits of Wyoming  
20 school districts the following school taxes when  
21 applicable:

22

1           (i) Not to exceed the number of mills provided  
2 by W.S. 21-13-102, provided that zero (0) mills shall be  
3 assessed on residential real property under this paragraph  
4 if the owner of the residential real property submits a  
5 claim to the county assessor not later than March 1 of each  
6 year on forms provided by the department of revenue  
7 demonstrating that the person is the owner of the property  
8 and that the property is the person's primary residence;  
9

10           **Section 2.** W.S. 39-11-105(a)(xlvi) is repealed.  
11

12           **Section 3.** There is appropriated five hundred  
13 thousand dollars (\$500,000.00) from the general fund to the  
14 department of revenue for purposes of implementing this  
15 act. The department of revenue may provide funds from this  
16 appropriation to counties on a pro rata basis to update  
17 assessment and tax systems to implement this act. This  
18 appropriation shall be for the period beginning with the  
19 effective date of this act and ending June 30, 2028. This  
20 appropriation shall not be transferred or expended for any  
21 other purpose and any unexpended, unobligated funds  
22 remaining from this appropriation shall revert as provided  
23 by law on June 30, 2028.

1

2           **Section 4.** This act shall first apply to the tax year  
3 beginning January 1, 2028.

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5           **Section 5.** This act is effective January 1, 2027.

6

7

(END)