

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Property tax assessment ratio.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the  
2 property tax assessment ratio for the all other property  
3 class as specified; and providing 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)(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:

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

5

6 (B) Property used for industrial purposes,  
7 eleven and one-half percent (11.5%);

8

9 (C) All other property, real and personal,  
10 including property valued and assessed under W.S.  
11 39-13-102(m)(vi) and (ix), ~~nine and one-half percent (9.5%)~~  
12 ten and one-half percent (10.5%).

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14 **39-13-103. Imposition.**

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

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

21

22 (B) Property used for industrial purposes,  
23 eleven and one-half percent (11.5%);

1

2

(C) All other property, real and personal,

3

~~nine and one-half percent (9.5%)~~ ten and one-half percent

4

(10.5%).

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STAFF COMMENT

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Changing the rate for industrial property has also been discussed in concept, the current rates are included here for Committee discussion.

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Section 2. This act is effective January 1, 2022.

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(END)