

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Property tax-mill levy adjustment.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to property taxes; specifying requirements  
2 on how specified mill levy rates are determined; limiting  
3 certain mill levy rates; and providing for an effective  
4 date.

5

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

7

8 **Section 1.** W.S. 21-13-102(a)(i)(A) and (ii)(A) and  
9 39-13-104(b)(i)(intro) and (c)(i)(intro) are amended to  
10 read:

11

12 **21-13-102. Maximum rate of school district tax;**  
13 **recapture of excess; equalization of permissive levies.**

1

2 (a) Except as otherwise provided by law, the maximum  
3 rate of school district tax that may be levied for all  
4 school purposes, exclusive of bond interest and redemption,  
5 for any school district in any school year on each dollar  
6 of assessed valuation within the school district is as  
7 follows:

8

9 (i) In a unified school district:

10

11 (A) Twenty-five (25) mills shall be levied  
12 for combined elementary, junior high and high school  
13 purposes, provided that if the department of education  
14 determines that the assessment of twenty-five (25) mills  
15 will result in statewide revenues that exceed the revenue  
16 collected under this subparagraph in the immediately  
17 preceding year adjusted as provided in this subparagraph,  
18 the number of mills for each district shall be reduced so  
19 that the revenue collected will, to the extent possible,  
20 equal the statewide revenues from the immediately preceding  
21 year as adjusted in this subparagraph. For purposes of  
22 calculating any reduction of mills, the statewide revenue  
23 collected in the immediately preceding year shall be

1 determined by adding to the statewide revenue an  
2 inflationary rate of three percent (3%) or the rate of  
3 inflation determined using the consumer price index or its  
4 successor index of the United States department of labor,  
5 bureau of labor statistics, whichever is greater.

6  
7 (ii) In any nonunified school district  
8 consisting of kindergarten through grade eight (8):

9  
10 (A) Twenty-five (25) mills shall be levied  
11 for school purposes, provided that if the department of  
12 education determines that the assessment of twenty-five  
13 (25) mills will result in statewide revenues that exceed  
14 the revenue collected under this subparagraph in the  
15 immediately preceding year adjusted as provided in this  
16 subparagraph, the number of mills for each district shall  
17 be reduced so that the revenue collected will, to the  
18 extent possible, equal the statewide revenues from the  
19 immediately preceding year as adjusted in this  
20 subparagraph. For purposes of calculating any reduction of  
21 mills, the statewide revenue collected in the immediately  
22 preceding year shall be determined by adding to the  
23 statewide revenue an inflationary rate of three percent

1 (3%) or the rate of inflation determined using the consumer  
2 price index or its successor index of the United States  
3 department of labor, bureau of labor statistics, whichever  
4 is greater.

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6 \*\*\*\*\*  
7 \*\*\*\*\*

8 STAFF COMMENT

9 This bill would apply the mill levy limits to the 25 school  
10 mills which are calculated statewide. It does not apply to  
11 the 12 statewide mills which are specified under the  
12 constitution. It also does not apply to the 6 school mills  
13 in each county which are also specified under the  
14 constitution.

15 \*\*\*\*\*  
16 \*\*\*\*\*

17

18 39-13-104. Taxation rate.

19

20 (b) There shall be annually levied and assessed upon  
21 the taxable value of property within each Wyoming county  
22 the following county taxes when applicable:

23

24 (i) Not to exceed twelve (12) mills as  
25 determined by the board of county commissioners, ~~which~~  
26 provided that if the number of mills determined by the  
27 county commissioners will result in revenues that exceed  
28 the revenue collected under this paragraph in the

1 immediately preceding year as adjusted as provided in this  
2 paragraph, the number of mills shall be reduced so that the  
3 revenue collected will, to the extent possible, equal the  
4 revenues from the immediately preceding year as adjusted in  
5 this paragraph. For purposes of calculating any reduction  
6 of mills, the revenue collected in the immediately  
7 preceding year shall be determined by adding to the revenue  
8 an inflationary rate of three percent (3%) or the rate of  
9 inflation determined using the consumer price index or its  
10 successor index of the United States department of labor,  
11 bureau of labor statistics, whichever is greater. The mills  
12 determined under this paragraph shall include mill levies,  
13 if any, for the following purposes:

14

15 (c) There shall be annually levied and assessed upon  
16 the taxable value of property within the limits of  
17 incorporated cities and towns the following city and town  
18 taxes when applicable:

19

20 (i) Not to exceed eight (8) mills, which  
21 provided that if the number of mills to be assessed will  
22 result in revenues that exceed the revenue collected under  
23 this paragraph in the immediately preceding year as

1 adjusted as provided in this paragraph, the number of mills  
 2 shall be reduced so that the revenue collected will, to the  
 3 extent possible, equal the revenues from the immediately  
 4 preceding year as adjusted in this paragraph. For purposes  
 5 of calculating any reduction of mills, the revenue  
 6 collected in the immediately preceding year shall be  
 7 determined by adding to the revenue an inflationary rate of  
 8 three percent (3%) or the rate of inflation determined  
 9 using the consumer price index or its successor index of  
 10 the United States department of labor, bureau of labor  
 11 statistics, whichever is greater. The mills determined  
 12 under this paragraph shall include mill levies, if any, for  
 13 the following purposes:

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15 \*\*\*\*\*

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**STAFF COMMENT**

18

19 **The bill currently applies the mill levy limits to the 12**  
 20 **county mills and the 8 city mills. It could be expanded to**  
 21 **apply those limits to some or all special districts.**  
 22 **However, special districts have some additional**  
 23 **considerations that were not the same as the county and**  
 24 **city mills. For example, some special districts are already**  
 25 **limited to a small number of mills and other special**  
 26 **districts are statutorily required to assess at least some**  
 27 **mills, for example to receive state funding or to provide**  
 28 **services. Other special districts have the assessment of**  
 29 **mills approved by the voters. Determining which special**  
 30 **districts to include would be a policy determination for**  
 31 **the Committee. Below are a couple of examples:**

31

- 1 • Community College Districts can assess up to 10 mills,  
2 however 4 mills are required to receive state funding  
3 under W.S. 21-204(a)(ii) and 5 mills are specifically  
4 approved by the voters. Any limit on mill levy  
5 adjustments under this bill would likely be limited to  
6 1 optional mill or there would need to be other  
7 revisions to the community college district statutes.
- 8 • Hospital districts can assess up to 6 mills, but the  
9 first 3 mills are calculated based on the funding  
10 needs of the district and any amount over that (up to  
11 3 additional mills) are approved by the voters.

12 \*\*\*\*\*  
13 \*\*\*\*\*  
14 \*\*\*\*\*  
15 \*\*\*\*\*

16 **Section 2.** This act is effective January 1, 2026.

17

18 (END)