

SENATE FILE NO. SF0104

Property tax-mill levy adjustment.

Sponsored by: Senator(s) Steinmetz, Biteman, Boner, Brennan, Driskill, Gierau, Kinskey, McKeown and Salazar and Representative(s) Bear, Davis, Haroldson, Heiner, Hornok, Jennings, Ward and Winter

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.**

14

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

7

8 (i) In a unified school district:

9

10 (A) Twenty-five (25) mills shall be levied
11 for combined elementary, junior high and high school
12 purposes, provided that if the department of education
13 determines that the assessment of twenty-five (25) mills
14 will result in statewide revenues that exceed the revenue
15 collected under this subsection from the immediately
16 preceding year as adjusted for inflation using the consumer
17 price index or its successor index of the United States
18 department of labor, bureau of labor statistics, the number
19 of mills for each school district shall be reduced so that
20 the revenue collected will, to the extent possible, equal
21 the statewide revenues from the immediately preceding year
22 as adjusted for inflation under this subparagraph.

23

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

3
4 (A) Twenty-five (25) mills shall be levied
5 for school purposes, provided that if the department of
6 education determines that the assessment of twenty-five
7 (25) mills will result in statewide revenues that exceed
8 the revenue collected under this subsection from the
9 immediately preceding year as adjusted for inflation using
10 the consumer price index or its successor index of the
11 United States department of labor, bureau of labor
12 statistics, the number of mills for each school district
13 shall be reduced so that the revenue collected will, to the
14 extent possible, equal the statewide revenues from the
15 immediately preceding year as adjusted for inflation under
16 this subparagraph.

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

1 (i) Not to exceed twelve (12) mills as
2 determined by the board of county commissioners, which
3 provided that if the number of mills determined by the
4 board of county commissioners will result in revenues that
5 exceed the revenue collected under this subsection from the
6 immediately preceding year as adjusted for inflation using
7 the consumer price index or its successor index of the
8 United States department of labor, bureau of labor
9 statistics, the number of mills shall be reduced so that
10 the revenue collected will, to the extent possible, equal
11 the revenues from the immediately preceding year as
12 adjusted for inflation under this paragraph. The mills
13 determined under this paragraph shall include mill levies,
14 if any, for the following purposes:
15

16 (c) There shall be annually levied and assessed upon
17 the taxable value of property within the limits of
18 incorporated cities and towns the following city and town
19 taxes when applicable:
20

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

1 this subsection from the immediately preceding year as
2 adjusted for inflation using the consumer price index or
3 its successor index of the United States department of
4 labor, bureau of labor statistics, the number of mills
5 shall be reduced so that the revenue collected will, to the
6 extent possible, equal the revenues from the immediately
7 preceding year as adjusted for inflation under this
8 paragraph. The mills determined under this paragraph shall
9 include mill levies, if any, for the following purposes:

10

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

12

13

(END)