

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 as  
3 specified; and 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:

9

10 **39-11-101. Definitions.**

11

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  
8 (9.5%), except for calendar years 2023, 2024 and 2025  
9 during which time the percent shall be eight and one-half  
10 percent (8.5%).

11

12           **39-13-103. Imposition.**

13

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

15

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

19

20           (C) All other property, real and personal,  
21 nine and one-half percent (9.5%), except for calendar years  
22 2023, 2024 and 2025 during which time the percent shall be  
23 eight and one-half percent (8.5%).

1

2           **Section 2.** This act shall apply to the calculation of  
3 taxable value of the all other property class for taxes  
4 assessed in calendar year 2023.

5

6           **Section 3.** This act is effective April 1, 2023.

7

8

(END)