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## FINAL LEGISLATIVE SUMMARY – MARCH 11, 2025

The 2025 General Session can only be described as “interesting.” This is a term I have heard repeatedly, mostly from seasoned lawmakers, lobbyists, and even the door attendants and staff. The word means “holding the attention” or “arousing interest.” From the first-ever session led by the Freedom Caucus to the record number of bills drafted to the failure to pass a supplemental budget to the package of sweeping measures impacting the lives of Wyomingites, this session was indeed “interesting.”

The colleges had to be highly reactive to national issues driven by the Freedom Caucus and campaign promises. The matters went further than those that only impacted the colleges – examples include the universal school voucher program, banning sanctuary cities and driver's licenses for illegal immigrants, election integrity measures, and abortion bans – all passing successfully. This is such a drastic change from recent years of WACCT advocating for high-need/high-impact job training, adult scholarships, inflation, and employee compensation – all issues that change lives and drive the colleges to deliver on the call to be the engines of Wyoming's economy.

Here is a short list of the bills with impacts on the colleges, students, and services offered (be sure to see the WACCT website for the final bill tracking):

- HB 32 – What is a woman – will impact how the colleges gather information on students.
- HB 43 – Age verification of websites – may impact libraries and data collection.
- HB 72 – Protecting women's privacy in public spaces – will impact how colleges provide public spaces and avoid legal action.
- HB 147 – Prohibiting institutional discrimination – high-level policy driving all things DEI.
- HB 172 – Repeal of gun-free zones – opens college campuses up to concealed carry and likely increases needs for safety measures
- SF 44 – Fairness in women's sports – high-level policy driving participation in and against teams with transgender people.
- SF 77 – Compelled speech is not free speech – impacts how the colleges interact with students.

### **SUPPLEMENTAL BUDGET**

As previously reported, this is the first year the legislature has not passed a supplemental budget. Luckily, the colleges did not have millions of dollars in the supplemental budget, but several programs for high-risk Wyomingites did lose funding. A bill that did have millions of dollars for the colleges was the capital construction bill—and this bill also failed to pass. Hopefully, the delay does not impact the costs of the projects too badly. But delay always costs.

### **INTERIM DISCUSSIONS**

The Joint Management Council will meet in Cheyenne on April 8<sup>th</sup> to discuss interim topic assignments. We expect the Joint Education Committee to continue their support for CTE – from K12 through the colleges, Joint Revenue will continue to discuss property tax vs. tax reform, and the mostly new Joint Appropriations Committee will continue to learn about funding and allocation for the colleges. Stay tuned for more after the Committee meets in April.

## NEW WCCC COMMISSIONERS CONFIRMED BY SENATE

The Senate approved all [Gubernatorial appointments](#) for boards and commissions and this year the WCCC gained two new Commissioners, Ron Wild (R), Sweetwater County, and Wayne Deahl (D), Goshen County, and confirmed the reappointment of Chairman Megan Overmann Goetz (R), Albany County. The new Commissioners will be sworn in at the April WCCC meeting in Gillette on April 17<sup>th</sup>. Welcome!

## PROPERTY TAX RELIEF VS. REFORM

Work continued this session to keep promises made during the elections. In addition to the significant property tax relief offered in the last couple of years, this session resulted in yet more relief (and corresponding cuts to local revenue sources for the colleges). As a reminder, the following Property Tax FAQ is now updated and housed on the WACCT website.

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## HAS THE LEGISLATURE OFFERED MEANINGFUL PROPERTY TAX RELIEF?<sup>1</sup>

The Wyoming Legislature has introduced many measures to provide relief to residents following double-digit valuation increases after the COVID pandemic. These measures aim to assist both those struggling to pay their bills through targeted relief and broadly to all residents. See the outline of the currently available programs below:

### Single Family Residential Exemption (passed in 2024 – this is the 4% cap)

- The amount of exemption shall be any assessed value of the single-family residential structure that is in excess of the prior year assessed value less any exemption authorized in this statute in the prior year, plus 4%. ***The fiscal impact of this exemption is estimated to be \$300M. Not backfilled.***

### Long-term Homeowners Exemption

- Effective January 1, 2025, for tax years 2025 & 2026. The program is repealed for the 2027 tax year.
- Owner or spouse must be 65 or older and have paid residential property taxes in Wyoming for 25 years or more. Owner must reside in the primary residence for not less than 8 months of a year.
- 50% assessed value exemption on the primary residential structure and up to 35 acres of land.
- To date, approximately 18,000 properties have already qualified, and it is anticipated that a total of 25,000 may qualify. ***Not backfilled. The fiscal impact is not yet known.***

### Property Tax Refund Program

- The program has been expanded in the last several years so that more people can qualify. It is only available if funds are appropriated by the Legislature (it has been funded since 2022) and was yet expanded again this session.
- Application available at County Treasurer's office or from the Department of Revenue website.
- Must have paid property tax timely.
- Household income must be less than the greater of 145% of the county or state median household income.
- Household assets (excluding the house, a car for each adult household member, and IRA and other pension funds) must be worth less than \$156,900 per adult household member.

### Property Tax Deferral Program

- Available at participating County Assessor's offices (currently only Teton County).
- Must be the principal residence on a parcel of land of less than 40 acres.
- Owner must have limited income, be over 62 years old or handicapped (as determined by the Social Security Administration), and have purchased the property 10 years prior to applying for deferral of taxes.
- Up to ½ of property taxes on a qualifying principal residence can be deferred.

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<sup>1</sup> [Wyoming Department of Revenue – Tax Relief](#)

## Veteran's Property Tax Exemption Program

- Available at local County Assessor's and/or County Treasurer's offices (currently, only Teton County).
- Honorably discharged veterans of WWI, WWII, Korea, Vietnam, or those awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service in any armed conflict in a foreign country.
- Surviving spouses of qualifying veterans and certain disabled veterans may also be eligible.
- Provides a property tax exemption of \$6,000 in assessed value against real or personal property. (*the Legislature doubled the benefit in the 2024 budget session*)

## County Optional Property Tax Refund Program

- **Albany, Lincoln, Converse, Teton, and Sublette**
- Only if funded at the county level.
- Property tax paid timely; household income and asset limits determined by the county; resident of Wyoming for the past 5 years.

## WHAT IMPACT WILL THE BALLOT INITIATIVES HAVE?

Wyoming residents have spoken through their vote to carve out the residential tier from the "all other" category (Amendment A passed with 59.3% of the vote), which is a measure that can further provide long-term property tax reform. Two bills in this legislative session implement Amendment A as requested by the voters:

- **HB 328 – sponsored by Representative Locke – The House did not consider on the floor, so this bill is dead.**
- **SF 153 – sponsored by Senator Barlow – did not survive conference committee so the bill died. This bill would allow the Legislature to lower the rate to 8.3% from 9.5%, which would provide long-term property tax reform. *If you want to listen to an EXCELLENT summary of how the property tax relief measures work, please listen to the two conference committees where Wyoming Department of Revenue Director Brenda Hensen explains. The Joint Revenue Committee will take this topic up again this interim.***
  - Joint Conf Committee SF153 videos:
    - [Session 1: March 6 - 56 min](#)
    - [Continued March 6 - 16 min](#)

Finally, the "People's Initiative to Limit Property Tax in Wyoming Through a Homeowner's Property Exemption" Ballot petition received enough signatures to have it certified and placed on the 2026 general election ballot. If passed, the initiative would exempt 50% of the fair market value of a residential property from taxation. To qualify, property owners must have lived in Wyoming for at least one year and owned the property for at least six months.

## WHAT BILLS PASSED THIS LEGISLATIVE SESSION?

Tax relief for one sector often shifts the burden to other taxpayers. This is happening now with individual tax cuts in Wyoming. The legislature is exploring additional relief options in this legislative session.

- [HB 279 – Property Tax Exemptions – order of application](#) This is one of the most important bills this session, as it specifies that if multiple property tax exemptions apply to the same property the exemptions shall be applied in the manner determined by the Department of Revenue. Currently, some residents are making money by combining the relief measures. Passed.
- [SF 49 – Tangible Personal Property - index and depreciation](#) – This bill was drafted to help business owners by limiting the amount of taxes paid on tangible personal property. Although much less an impact than the other across the board relief on real property, this bill will still have an impact on the colleges.
- [SF 69 – Homeowner Property tax exemption](#) This bill is an across the board cut to everyone. Provides a 25% property tax exemption on the first \$1 million of a single-family home's fair market value and does not have a sunset date. The exemption takes effect immediately, with an owner-occupied requirement beginning in the second year. *It is not currently backfilled.*

- [HB 39 – Property tax refund program provisions](#) Clarifies the percentage of household income from 165% to 145% *so more people will qualify for the Property Tax refund Program*. This bill is important because it targets the people in Wyoming who need the relief most. It is a means-tested program as outlined above.

## HOW DO WYOMING’S PROPERTY TAXES RANK AS COMPARED TO SURROUNDING STATES?<sup>2</sup>

Wyoming's residential property taxes are low compared to surrounding states. Here's a quick comparison:

- **Wyoming:** The effective tax rate is approximately 0.645%, with an average tax bill of \$1,780 for a median-valued home.
- **Colorado:** The effective tax rate is around 0.519%, with an average tax bill of \$2,808 for a median-valued home.
- **Idaho:** The effective tax rate is about 0.622%, with an average tax bill of \$2,864 for a median-valued home.
- **Montana:** The effective tax rate is approximately 0.932%, with an average tax bill of \$2,704 for a median-valued home.
- **Nebraska:** The effective tax rate is around 2.006%, with an average tax bill of \$4,251 for a median-valued home.

## WHAT ARE THE BASIC FACTS ABOUT PROPERTY TAXATION IN WYOMING?

- Wyoming has an over-reliance on extractive industries, which keeps the individual tax burden low. In 2024, the minerals sector provided 46.46% of the statewide assessed value. This means volatility from market conditions will impact counties with more minerals.
- Conversely, the residential sector provides the most predictable and steady source of assessed value. Therefore, the sweeping reductions offered for residential property taxes are concerning.
- In Wyoming, property taxation is divided into three tiers based on the type of property. Here are the main tiers:
  - **Mineral Production:** Taxed at 100% of productive value.
  - **Industrial Property:** Taxed at 11.5%.
  - **All Other Property:** This includes commercial, agricultural, and residential properties ([unless adjusted this session through a bill such as SF153](#)), which are taxed at 9.5%.
- See the chart below for a more detailed illustration of the minerals and residential impacts on the community college taxing districts:

Community College Taxing District	% Residential	% Minerals
Campbell	7.27	79.80
Fremont	44.63	31.33
Goshen	35.45	1.17
Laramie	43.87	25.92
Natrona	49.54	18.53
Park	55.68	27.24
Sheridan	75.57	0.32
Sweetwater	12.08	57.31
<small><a href="#">Source: Wyoming Department of Revenue Report to the Joint Revenue Committee Nov. 2024</a></small>		

<sup>2</sup> <https://wyoleg.gov/InterimCommittee/2024/03-20240528PropertyTaxcomparisonWyomingwithsurroundingstatesandNorthDakota052024.pdf>

## WHAT DO PROPERTY TAXES FUND IN WYOMING?

In Wyoming, property taxes primarily fund local government services and schools. The dollars do not flow to the state's general fund. Here's a breakdown of how property tax revenue is typically allocated:<sup>3</sup>

- **Schools:** Approximately 69% of property taxes go towards funding local K12 schools. This portion is pooled into a common account and then redistributed to all counties.
- **Counties:** Around 17% of property taxes fund county operations, including the sheriff's office, road and bridge maintenance, and other county services.
- **Special Districts:** About 8% goes to special districts that provide local services such as rural fire departments, weed and pest control, rural hospitals, soil conservation districts, senior citizen centers, and solid waste districts.
- **Cities and Towns:** Cities and towns receive about 2% for services like water and sewer, cemeteries, and museums.
- **Community Colleges:** If there is a community college in the area, it receives around 4% of the property tax revenue.

These percentages can vary slightly from county to county, but they give a general idea of how property taxes are utilized to support local communities in Wyoming.

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<sup>3</sup> <https://wyotax.org/wp-content/uploads/2025/01/LANDSCAPE-Property-Tax-2024-WEB.pdf>