Wyoming Secretary of State

August 28, 2026
Via Certified Mail and E-mail

Re: Certified Copy – Ballot Initiative Proposition Number One

Dear County Clerks:

In accordance with W.S. 22-20-103, and in line with Wyoming law's requirements that the same procedures be followed for ballot initiatives as constitutional amendments, attached please find a certified copy of the ballot initiative for the *People's Initiative to Limit Property Tax in Wyoming through a Homeowner's Property Exemption* to be submitted to the electors of Wyoming at the General Election on November 3, 2026. After review with the Wyoming Attorney General's Office, this contains (1) the statement of purpose to be placed on the ballot (the ballot language of the initiative); and (2) the text of the initiative itself.

Pursuant to W.S. 22-20-103, county clerks shall immediately post the copy of the proposed initiative and statement of its purpose received from the Secretary of State. The copy shall remain posted until after the election at which this initiative is submitted to the vote of the electors.

This will be transmitted within WyoReg at the time our office certifies candidates and ballot propositions that will appear on the ballot for the General Election.

Sincerely,

Digitally signed by Colin Crossman
Date: 2026.08.28 15:35:01 -06'00'

Colin Crossman
Deputy Secretary of State

Email Copy: Wyoming Attorney General's Office

Herschler Building East • Suites 100 and 101 • 122 West 25th Street • Cheyenne, WY 82002-0020
(307) 777-7378 • secofstate@wyo.gov • https://sos.wyo.gov

Wyoming Secretary of State

2026 GENERAL ELECTION STATEWIDE BALLOT PROPOSITIONS

PROPOSED INITIATIVE PROPOSITION NUMBER ONE

Following is the ballot language of Proposed Initiative Proposition Number One as it will appear on the 2026 General Election ballot:

Shall a law be enacted:

Establishing a property tax exemption for qualified homeowners' primary residence in the amount of fifty percent (50%) of the assessed value of the dwelling; AND

Defining "homeowner" and "primary residence"; providing that no more than one exemption shall apply to a single property or be claimed by a single owner per year; requiring a homeowner to be a resident of Wyoming for at least one year and to have occupied the primary residence for at least six months of the previous tax year to qualify; requiring an initial sworn claim to be filed with the county assessor by the fourth Monday in May; providing for continuing the exemption in subsequent years through annually confirming eligibility; providing a penalty for false claims; clarifying that the exemption applies to the residential structure; and specifying applicability?

Estimated Fiscal Impact:

Anticipated Revenue / (decrease)

Fiscal Year 2028 ($92,614,266)

Fiscal Year 2029 ($95,855,766)

The above estimate is based on residential property assessed value and property tax data from the Computer Assisted Mass Appraisal (CAMA) system provided by the Department of Revenue in 2023. The future fiscal impact estimates are derived by using the January 2023 Consensus Revenue Estimating Group (CREG) report, estimating annual growth of 3.5% for properties in the future years. This is an estimate of fiscal impact to the State of Wyoming only and does not include an estimate of any impact upon political subdivisions. The proposition references a beginning in 2025, but if passed in 2026 the earliest applicable tax year would be 2027, with impact to the state beginning in 2028. Fiscal impact will apply to each year so long as the exemption is in place. Future impacts depend on unpredictable economic conditions.

◯ FOR

◯ AGAINST

A complete copy of the text of the *People's Initiative to Limit Property Tax in Wyoming through a Homeowner's Property Exemption* is attached.

STATE OF WYOMING
Secretary of State

I hereby certify that this is a true and complete copy of the document as filed in this office.

Secretary of State

By: Colin Crossman
Digitally signed by Colin Crossman
Date: 2026.08.28 15:42:04 -06'00'

Date: 08/28/2026

People's Initiative to Limit Property Tax in Wyoming through a Homeowner's Property Exemption

A BILL

for

AN ACT relating to taxation; establishing a homeowner's exemption for primary residences; providing a penalty for false claims; and specifying applicability.

Be It Enacted by the People of the State of Wyoming:

Section 1. W.S. 39-11-105(a) by creating a new paragraph (xliii) is amended to read:

39-11-105. Exemptions.

(a) The following property is exempt from property taxation:

(xliii) A portion of property used as a primary residence as a homeowner's exemption. The following shall apply to the homeowner's exemption:

STATE OF WYOMING
Secretary of State

I hereby certify that this is a true and complete copy of the document as filed in this office.

Secretary of State

By: Digitally signed by Colin Crossman
Date: 2026.08.28 15:42:18 -06'00'

Date: 08/28/2026

(A) For property used as a primary residence, fifty percent (50%) of the assessed value of the primary property is exempt from property taxation as a homeowner's exemption. Not more than one (1) homeowner's exemption shall apply to the same property in any year and no owner shall claim more than one (1) homeowner's exemption in any year including property that is improved by a residence that houses more than one (1) family. To claim a homeowner's exemption the person shall have been a resident of this state for not less than one (1) year prior to claiming an exemption under this paragraph and shall have resided in the applicable primary residence for at least six (6) months of the immediately preceding tax year. To claim a homeowner's exemption, the owner of the property shall submit a sworn claim to the county assessor not later than the fourth Monday in May on forms provided by the department of revenue demonstrating that the person is the owner of the property, and that the property is the person's primary residence. False claims are punishable as provided by W.S. 6-5-303.

(B) After filing a sworn claim pursuant to subparagraph (A) of this paragraph, in subsequent years the claimant shall remain qualified for the homeowner's exemption

STATE OF WYOMING
Secretary of State

I hereby certify that this is a true and complete copy of the document as filed in this office.

Secretary of State

By: Digitally signed by Colin Crossman
Date: 2026.08.28 15:42:30 -06'00'

Date: 08/28/2026

provided by this paragraph providing that the claimant in subsequent years contacts the assessor's office by telephone, mail or other communication method on or before the fourth Monday in May and confirms that the claimant continues to meet the requirements set forth in this paragraph;

(C) As used in this paragraph:

(I) "Primary residence" means a house, trailer house, mobile home, transportable home or other dwelling place;

(II) "Homeowner" means any of the following provided that no other person who may qualify as an owner or joint owner shall apply for a homeowner's exemption for the same property in the same year:

(1) A person who occupies and owns a primary residence either solely or jointly with other owners;

(2) A person who occupies a primary residence as a vendee in possession under a contract of sale;

(3) A person who occupies a primary residence owned by a business entity primarily formed for the purpose of farming or ranching if the person is a shareholder or partner of the business entity or is related to a shareholder or partner of the business entity.

STATE OF WYOMING
Secretary of State

I hereby certify that this is a true and complete copy of the document as filed in this office.

Secretary of State

By: Digitally signed by Colin Crossman
Date: 2026.08.28 15:42:40 -06'00'

Date: 08/28/2026

(D) This act is applicable to tax year 2025 and thereafter.

STATE OF WYOMING
Secretary of State

I hereby certify that this is a true and complete copy of the document as filed in this office.

Secretary of State

By: Digitally signed by Colin Crossman
Date: 2026.08.28 15:42:50 -06'00'

Date: 08/28/2026