



## WYOMING LEGISLATURE

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# Memorandum

**DATE** March 25, 2024

**TO** Members of the 67<sup>th</sup> Legislature

**FROM** President Ogden Driskill and Speaker Albert Sommers

**SUBJECT** Veto of Senate File 54

Last week, after Governor Gordon vetoed Senate File 54, we were provided information from the Department of Revenue that the veto of that bill would render any further legislative action on property tax relief in 2024 impossible to implement. This is because county assessors must include notification of property tax exemptions on the 2024 assessment schedule which must be mailed no later than the fourth Monday in April.

Today, upon further reflection, the Department of Revenue has informed us that notification of this exemption is not required and property owners can be notified of the exemption in their September tax bills. While not reflecting the property tax exemption in the April assessment schedule may lead to some confusion, we believe it is likely still worthwhile to consider a special legislative session to enact meaningful property tax relief this year.

We are in discussions with Governor Gordon and legislative leadership on the next appropriate course of action. We will send further information on this issue in the very near future. As we stated last week, "All Wyoming homeowners deserve property tax relief after double digit tax increases the past two years." And we are committed to delivering that meaningful tax relief.