

SENATE FILE NO. SF0052

Minerals-property tax lien.

Sponsored by: Senator(s) Case and Representative(s) Cooper

A BILL

for

1 AN ACT relating to taxation and revenue; providing for
2 property tax liens on mineral production as specified; and
3 providing for an effective date.

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5 *Be It Enacted by the Legislature of the State of Wyoming:*

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7 **Section 1.** W.S. 39-13-108(d) by creating a new
8 paragraph (vi) is amended to read:

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10 **39-13-108. Enforcement.**

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12 (d) Liens. The following shall apply:

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14 (vi) Liens on mineral production. The following
15 shall apply:

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1 (A) All taxes, fees, penalties and interest
2 imposed upon mineral production under this article are an
3 automatic and continuing lien in favor of the county in
4 which the mineral was produced. The lien is on all property
5 in the county, real, tangible and intangible, including all
6 after acquired property rights, future production and
7 rights to property, of any person severing minerals in the
8 county and who is liable under Wyoming law for the
9 collection, payment or remittance of the tax and
10 corresponding penalty or interest as of the date such
11 taxes, fees, penalties or interest is due, and remains a
12 lien until paid;

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14 (B) A lien under this paragraph is also a
15 lien on all interests in the mineral estate from which the
16 production was severed, and on all future production of the
17 same mineral from the same leasehold, regardless of any
18 change of ownership or change in the person extracting the
19 mineral;

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21 (C) Any lien arising under this paragraph
22 is superior and paramount to all other liens, claims,
23 mortgages or any other encumbrance of any kind except a
24 lien, claim, mortgage or other encumbrance of record held

1 by a bona fide creditor and properly perfected, filed or
2 recorded under Wyoming law prior to the filing of a lien as
3 provided by subparagraph (E) of this paragraph;

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5 (D) The county may file a notice of lien at
6 any time at its discretion, except no lien shall be
7 enforced until the right of the taxpayer to file and
8 properly perfect an appeal concerning the tax delinquent
9 property before the county board of equalization has
10 expired. A properly perfected appeal on the tax delinquent
11 property before the county board of equalization or any
12 subsequent properly perfected appeal on the same property
13 to a district court or the supreme court shall stay
14 enforcement of a lien filed by the county until such appeal
15 has been exhausted or concluded;

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17 (E) In order to perfect a tax lien under
18 this paragraph, the county treasurer shall file a notice of
19 the tax lien in the county in which the mineral production
20 occurred. The notice of the tax lien shall contain:

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22 (I) The name and last known address of
23 the person or persons against whose property the lien is

1 filed including, but not limited to, the person severing
2 the mineral;

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4 (II) The name and address of the
5 county as the holder of the lien and the name of the
6 contact person within the county;

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8 (III) The amount of the tax, fees,
9 penalties and interest owed;

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11 (IV) A legal description of the
12 premises from which the mineral was produced;

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14 (V) A statement that the amount of the
15 unpaid tax, fees, penalties or interest is a lien on all
16 property, real, tangible or intangible, including all after
17 acquired property and rights to the property belonging to
18 the person who severed the mineral and located within the
19 county, as well as all interest in the mineral estate from
20 which the production was severed and any future production
21 from the same mineral leasehold.

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1 (F) No other action beyond that described
2 in subparagraph (E) of this paragraph shall be required to
3 perfect a tax lien;

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5 (G) The filing of the notice of the tax
6 lien as described in subparagraph (E) of this paragraph
7 shall constitute record notice of the tax lien;

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9 (H) One (1) notice of the tax lien shall be
10 deemed sufficient to cover all taxes, together with
11 interest, fees and penalty of the same nature which may
12 accrue after the filing of the notice;

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14 (J) Any tax lien created under this
15 paragraph and duly filed shall survive the death or
16 incapacitation of any person, and shall survive any other
17 destruction or attempted destruction of any interest in
18 property owned by any person liable under Wyoming law for
19 the collection, payment or remittance of taxes, fees,
20 penalties or interest to the county;

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22 (K) In the event of foreclosure, the county
23 shall be entitled to recover the costs of filing the lien,
24 foreclosing on the lien and reasonable attorney's fees;

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(M) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(N) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the county may for good cause shown, release the lien on all property in the county, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold.

Section 2. This act is effective January 1, 2004.

(END)