

HOUSE BILL NO. HB0071

Property tax administration.

Sponsored by: Joint Corporations, Elections and Political
Subdivisions Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; specifying
2 boundary information requirements for governmental entities
3 with authority to levy property taxes, including special
4 districts; authorizing the department of revenue to review,
5 record and map boundary information for governmental
6 entities, as specified; modifying duties of the county
7 assessor and the board of county commissioners; modifying
8 requirements for certification of tax levies; modifying
9 limitations on taxing authority of reorganized taxing
10 entities, as specified; and providing for an effective
11 date.

12

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

14

15 **Section 1.** W.S. 22-29-103 by creating a new
16 subsection (e), 22-29-109(a)(intro), 39-11-102(c) by

1 creating new paragraphs (xxi) through (xxiii), 39-13-102(p)
2 and 39-13-104(k)(i)(intro), by creating a new paragraph
3 (iv) and (m)(ii) are amended to read:

4

5 **22-29-103. Applicability to special districts;**
6 **general provisions.**

7

8 (e) All special districts shall file a copy of the
9 legal description, contained within the document
10 authorizing formation or modification of boundaries and a
11 copy of an official map designating the geographical
12 boundaries of the district or the changes to its
13 geographical boundaries with the department of revenue, the
14 county assessor and the county clerk in the county or
15 counties within which the entity is located as follows:

16

17 (i) Within ten (10) days after the effective
18 date of formation; and

19

20 (ii) Annually, by a date determined by the
21 department, if a special district has changes to its
22 geographical boundaries by enlargement, merger,
23 consolidation, exclusion or dissolution in the preceding
24 year.

1

2 **22-29-109. County commissioners' action on formation**
3 **petition.**

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5 (a) A petition for formation of a district shall be
6 filed with the county commissioners. Before the petition
7 is filed, it—the county assessor and the department of
8 revenue shall review, within sixty (60) days of receiving
9 notice of the petition, the boundaries of the proposed
10 district for any conflict, overlap, gap or other boundary
11 issue and make written comments thereon to be submitted
12 with the petition. Further, the petition shall be approved
13 by any agency required by the principal act to approve the
14 petition. If the petition satisfies all requirements of the
15 principal act, the county commissioners shall:

16

17 **39-11-102. Administration; confidentiality; department**
18 **of revenue.**

19

20 (c) In addition to the other powers and duties
21 imposed by law, the department shall:

22

1 (xxi) Map and keep record of the geographical
2 boundaries for all governmental entities with authority to
3 levy property taxes, for administration of tax districts;

4
5 (xxii) Map and keep record of the geographical
6 boundaries for all special districts in the state; and

7
8 (xxiii) Review boundaries for proposed special
9 districts pursuant to W.S. 22-29-109(a).

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11 **39-13-102. Administration; confidentiality.**

12
13 (p) Any governmental entity with authority to levy
14 property taxes which is formed or organized or which
15 changes its geographical boundaries shall cause one (1)
16 copy of the legal description, contained within the
17 document authorizing formation or modification of
18 boundaries and one (1) copy of an official map designating
19 the geographical boundaries as formed or changed to be
20 filed with the department and with the county clerk and
21 county assessor in the county or counties within which the
22 entity is located within ten (10) days ~~following~~ after the
23 effective date of the formation, ~~organization or alteration~~
24 and annually, by a date determined by the department, if a

1 special district has changes to its geographical boundaries
2 by enlargement, merger, consolidation, exclusion or
3 dissolution. Failure to file the required documents within
4 the required time relieves the county assessor and the
5 department from responsibility of modifying the assessment
6 roll to reflect the property in the new entity or changed
7 boundary area.

8
9 **39-13-104. Taxation rate.**

10
11 (k) The following shall apply to the certification of
12 tax levies:

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14 (i) All governmental entities in Wyoming having
15 the power to levy or require the levy of ad valorem taxes
16 shall annually notify the board of county commissioners of
17 the county or counties in which the entity is located, of
18 the amount of tax to be collected against the taxable
19 property of the district, as follows:

20
21 (iv) Each special district shall demonstrate to
22 the county commissioners that a legal description and map
23 have been filed with the department, the county clerk and

1 the county assessor that accurately reflect the property
2 within the district, as follows:

3

4 (A) Annually, the department and the county
5 assessor shall issue a notice of compliance to each special
6 district that has filed a legal description and map
7 accurately showing the geographical boundaries of the
8 district to date;

9

10 (B) Starting January 1, 2005, the board of
11 county commissioners shall not certify tax levies for any
12 special district without a notice of compliance.

13

14 (m) The following shall apply to the limitations on
15 taxation by new or reorganized taxing entities:

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17 (ii) Taxable property located within an area
18 subjected to a reorganization between like taxing entities
19 is subject to taxation by the entity with controlling
20 jurisdiction on ~~March~~ January 1.

21

22 **Section 2.** This act is effective July 1, 2003.

23

24

(END)