

ENROLLED ACT NO. 19, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

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

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

Section 1. W.S. 22-29-103 by creating a new subsection (e), 22-29-109(a)(intro), 39-11-102(c) by creating new paragraphs (xxi) through (xxiii), 39-13-102(p) and 39-13-104(k)(i)(intro), by creating a new paragraph (iv) and (m)(ii) are amended to read:

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

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

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

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

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

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

39-11-102. Administration; confidentiality; department of revenue.

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

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

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

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

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39-13-102. Administration; confidentiality.

(p) Any governmental entity with authority to levy property taxes which is formed or organized or which changes its geographical boundaries shall cause one (1) copy of the legal description which is contained within the document authorizing formation or modification of boundaries and one (1) copy of an official map designating the geographical boundaries as formed or changed to be filed with the department and with the county clerk and county assessor in the county or counties within which the entity is located within ten (10) days ~~following~~after the effective date of the formation, ~~organization or alteration~~ and annually, by a date determined by the department, if a special district has changes to its geographical boundaries by enlargement, merger, consolidation, exclusion or dissolution. Failure to file the required documents within the required time relieves the county assessor and the department from responsibility of modifying the assessment roll to reflect the property in the new entity or changed boundary area.

39-13-104. Taxation rate.

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

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

(iv) Each special district shall demonstrate to the county commissioners that a legal description and map

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have been filed with the department, the county clerk and the county assessor that accurately reflect the property within the district, as follows:

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

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

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

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

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk