

ORIGINAL SENATE
FILE NO. 0021

ENROLLED ACT NO. 41, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

AN ACT relating to administration of government; modifying requirements for governmental entities to report boundaries and changes to boundaries; specifying legislative intent and applicability; and providing for an effective date.

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

Section 1. W.S. 22-6-226 is created to read:

22-6-226. Boundaries of school districts; filing with the department of revenue.

(a) Each school district board shall file a copy of an official map or legal description designating the geographical boundaries of the school 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 district is located in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) regarding tax districts and as follows:

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

(ii) Annually, by a date determined by the department, if the school district has changes to its geographical boundaries in the preceding year.

Section 2. W.S. 15-1-413 by creating a new subsection (c), 18-11-101, 22-29-103(e)(intro) and by creating a new subsection (f), 39-11-102(c)(xxii), (xxiii) and by creating a new paragraph (xxiv), 39-13-102(p) and 39-13-104(k)(iv) are amended to read:

ORIGINAL SENATE
FILE NO. 0021

ENROLLED ACT NO. 41, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

15-1-413. Survey or perambulation of boundaries; when and how to be made; presumption once recorded.

(c) The city or town clerk shall file a copy of an official map or legal description designating the geographical boundaries of the city or town 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 city or town is located in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) regarding tax districts and as follows:

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

(ii) Annually, by a date determined by the department, if a city or town has changes to its geographical boundaries by annexation or de-annexation in the preceding year.

18-11-101. Solid waste disposal districts; creation.

(a) Each board of county commissioners may establish by resolution one (1) or more solid waste disposal districts composed of any portion of the county. Areas may be added to or subtracted from an existing district in the same manner.

(b) Not less than sixty (60) days before any resolution pursuant to this section is signed, the board of county commissioners shall submit the proposed boundaries of the district to the county assessor and the department of revenue for review for any conflict, overlap, gap or other boundary issue. The assessor and the department may make written comments thereon to the county commissioners.

ORIGINAL SENATE
FILE NO. 0021

ENROLLED ACT NO. 41, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

**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, a citation to the law under which it is formed and a copy of an official map or legal description 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 in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) regarding tax districts and as follows:

(f) The department of revenue in adopting rules implementing the provisions of subsection (e) of this section may accept in lieu of a document authorizing the original formation of a district a statement of the district secretary stating that the document is unavailable together with a map or other description of the current boundaries of the district which allows the department to accurately ascertain the property within the district.

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

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

(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) ~~;~~ and

ORIGINAL SENATE
FILE NO. 0021

ENROLLED ACT NO. 41, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

(xxiv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act, necessary to map and keep record of the geographical boundaries for all special districts and governmental entities with the authority to levy or require the levy of property taxes.

39-13-102. Administration; confidentiality.

(p) Any governmental entity with authority to levy or require the levy of 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 after the effective date of the formation, and annually, by a date determined by the department, if a ~~special district~~ governmental entity has changes to its geographical boundaries by annexation, 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:

ORIGINAL SENATE
FILE NO. 0021

ENROLLED ACT NO. 41, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

(iv) Each special district shall demonstrate to the county commissioners that a combination of documents, in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) governing tax districts, which includes a legal description ~~and~~or map 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 combination of documents, in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) governing tax districts, which includes a legal description ~~and~~or map accurately showing the geographical boundaries of the district to date;

(B) Starting January 1, ~~2005~~2006, the board of county commissioners shall not certify tax levies for any special district without a notice of compliance.

Section 3. It is the intent of this act to develop an accurate and comprehensive database of the property within each governmental entity in the state with the power to levy or to require the levy of property taxes within that governmental entity. Regardless of the date of formation, each governmental entity in the state with the power to levy or to require the levy of ad valorem taxes shall file a map or legal description designating the current geographical boundaries of the governmental entity with the department of revenue, the county assessor and the county clerk in the county or counties within which the entity is located in accordance with the department's rules regarding tax districts. Not later than August 1, 2005, the department shall notify each governmental entity subject to the provisions of this section of the entity's most recent

ORIGINAL SENATE
FILE NO. 0021

ENROLLED ACT NO. 41, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

filing with the department and whether that filing meets the requirements of this act. If a governmental entity subject to the provisions of this act has not met the requirements of this act, or if its most recent filing with the department is no longer accurate, it shall file not later than November 1, 2005 a map or other legal description of its current boundaries in accordance with this act and the department's rules on taxing districts. Thereafter, filings shall be made in accordance with the provisions of this act.

Section 4. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk