

SENATE FILE NO. SF0021

Governmental entities reporting requirements.

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

A BILL

for

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

5

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

7

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

9

10 **22-6-226. Boundaries of school districts; filing with**
11 **the department of revenue.**

12

13 (a) Each school district board shall file a copy of
14 an official map or legal description designating the
15 geographical boundaries of the school district or the
16 changes to its geographical boundaries with the department

1 of revenue, the county assessor and the county clerk in the
2 county or counties within which the district is located in
3 accordance with the department's rules adopted pursuant to
4 W.S. 39-11-102(c)(xxiv) regarding tax districts and as
5 follows:

6

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

9

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

13

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

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20 **15-1-413. Survey or perambulation of boundaries; when**
21 **and how to be made; presumption once recorded.**

22

23 (c) The city or town clerk shall file a copy of an
24 official map or legal description designating the

1 geographical boundaries of the city or town or the changes
2 to its geographical boundaries with the department of
3 revenue, the county assessor and the county clerk in the
4 county or counties within which the city or town is located
5 in accordance with the department's rules adopted pursuant
6 to W.S. 39-11-102(c)(xxiv) regarding tax districts and as
7 follows:

8
9 (i) Within ten (10) days after the effective
10 date of formation; and

11
12 (ii) Annually, by a date determined by the
13 department, if a city or town has changes to its
14 geographical boundaries by annexation or de-annexation in
15 the preceding year.

16
17 **18-11-101. Solid waste disposal districts; creation.**

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

24

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

8
9 **22-29-103. Applicability to special districts;**
10 **general provisions.**

11
12 (e) All special districts shall file a copy of ~~the~~
13 ~~legal description which is contained within~~ the document
14 authorizing formation or modification of boundaries, a
15 citation to the law under which it is formed and a copy of
16 an official map or legal description designating the
17 geographical boundaries of the district or the changes to
18 its geographical boundaries with the department of revenue,
19 the county assessor and the county clerk in the county or
20 counties within which the entity is located in accordance
21 with the department's rules adopted pursuant to W.S.
22 39-11-102(c) (xxiv) regarding tax districts and as follows:

23

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

9
10 **39-11-102. Administration; confidentiality;**
11 **department of revenue.**

12
13 (c) In addition to the other powers and duties
14 imposed by law, the department shall:

15
16 (xxii) Map and keep record of the geographical
17 boundaries for all special districts in the state; ~~and~~

18
19 (xxiii) Review boundaries for proposed special
20 districts pursuant to W.S. 22-29-109(a) ~~;~~ and

21
22 (xxiv) Promulgate rules and regulations as
23 provided by the Wyoming Administrative Procedure Act,
24 necessary to map and keep record of the geographical

1 boundaries for all special districts and governmental
2 entities with the authority to levy or require the levy of
3 property taxes.

4
5 **39-13-102. Administration; confidentiality.**

6
7 (p) Any governmental entity with authority to levy or
8 require the levy of property taxes which is formed or
9 organized or which changes its geographical boundaries
10 shall cause one (1) copy of the legal description which is
11 contained within the document authorizing formation or
12 modification of boundaries and one (1) copy of an official
13 map designating the geographical boundaries as formed or
14 changed to be filed with the department and with the county
15 clerk and county assessor in the county or counties within
16 which the entity is located within ten (10) days after the
17 effective date of the formation, and annually, by a date
18 determined by the department, if a ~~special—district~~
19 governmental entity has changes to its geographical
20 boundaries by annexation, enlargement, merger,
21 consolidation, exclusion or dissolution. Failure to file
22 the required documents within the required time relieves
23 the county assessor and the department from responsibility

1 of modifying the assessment roll to reflect the property in
2 the new entity or changed boundary area.

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4 **39-13-104. Taxation rate.**

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

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9 (iv) Each special district shall demonstrate to
10 the county commissioners that a combination of documents,
11 in accordance with the department's rules adopted pursuant
12 to W.S. 39-11-102(c)(xxiv) governing tax districts, which
13 includes a legal description ~~and~~or map have been filed
14 with the department, the county clerk and the county
15 assessor that accurately reflect the property within the
16 district, as follows:

17

18 (A) Annually, the department and the county
19 assessor shall issue a notice of compliance to each special
20 district that has filed a combination of documents, in
21 accordance with the department's rules adopted pursuant to
22 W.S. 39-11-102(c)(xxiv) governing tax districts, which
23 includes a legal description ~~and~~or map accurately showing
24 the geographical boundaries of the district to date;

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(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 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

1 the department is no longer accurate, it shall file not
2 later than November 1, 2005 a map or other legal
3 description of its current boundaries in accordance with
4 this act and the department's rules on taxing districts.
5 Thereafter, filings shall be made in accordance with the
6 provisions of this act.

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

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(END)