

HOUSE BILL NO. HB0214

County delinquent tax sales-amendments.

Sponsored by: Representative(s) Roscoe, Haley and Hallinan
and Senator(s) Baldwin

A BILL

for

1 AN ACT relating to ad valorem taxation; amending
2 advertising requirements for delinquent tax sales by county
3 treasurers; amending fees and costs recoverable by counties
4 in delinquent tax sales; and providing for an effective
5 date.

6

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

8

9 **Section 1.** W.S. 39-13-108(e)(i)(B)(II), (ii)(A) and
10 (ix)(A) is amended to read:

11

12 **39-13-108. Enforcement.**

13

14 (e) Tax sales. The following shall apply:

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1 (i) The following shall apply to the distraint
2 and sale of personal property:

3

4 (B) The following fees, costs and charges
5 shall be collected by the county treasurer to be credited
6 to the county treasury:

7

8 (II) Not to exceed ~~twenty dollars~~
9 ~~(\$20.00)~~ two hundred fifty dollars (\$250.00) for
10 advertising in the case of sale of personal property.

11

12 (ii) The following shall apply to sales of real
13 property:

14

15 (A) If the county treasurer proceeds to
16 collect delinquent taxes by sale of real property, he shall
17 advertise notice of all sales of real property by
18 publication ~~thereof, once a week for three (3) weeks~~ in a
19 legal newspaper in the county, ~~the first publication to be~~
20 at least two (2) times not less than four (4) weeks prior
21 to the day of sale and prior to the first week in
22 September. If there is no legal newspaper published in the
23 county, the county treasurer shall post a written notice of

1 the sale at least thirty (30) days prior to the date of the
2 sale within and near the front door of the courthouse and
3 in three (3) public places in the county in which the major
4 portion of the real property to be sold is situated. In
5 addition to the requirement for newspaper publication or
6 posting of notice under this subparagraph, notice of the
7 sale shall be published in a prominent location on the
8 county's website at least four (4) weeks prior to the sale
9 and listed there until after the sale;

10
11 (ix) The following fees, costs and charges shall
12 be collected by the county treasurer to be credited to the
13 county treasury:

14
15 (A) Twenty-three cents (\$.23) per mile for
16 necessary travel and not to exceed ~~twenty dollars (\$20.00)~~
17 two hundred fifty dollars (\$250.00) for advertising in the
18 case of sale of personal property and not to exceed ~~twenty~~
19 ~~dollars (\$20.00)~~ two hundred fifty dollars (\$250.00) for
20 advertising in the case of sale of real property to collect
21 delinquent taxes;

22

1 **Section 2.** This act is effective July 1, 2020.

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(END)