

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.

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

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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:

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

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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 with the department of revenue,
13 the county assessor and the county clerk in the county or
14 counties within which the entity is located, within ten
15 (10) days after:

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17 (i) The effective date of formation; and

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19 (ii) The effective date of changes to its
20 geographical boundaries by enlargement, merger,
21 consolidation, exclusion or dissolution.

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23 **22-29-109. County commissioners' action on formation**
24 **petition.**

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

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13 **39-11-102. Administration; confidentiality; department**
14 **of revenue.**

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

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

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

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

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, 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 the effective date of the formation, organization or alteration. 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.

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

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

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12 (iv) Each special district shall demonstrate to
13 the county commissioners that a legal description and map
14 have been filed with the department, the county clerk and
15 the county assessor that accurately reflect the property
16 within the district, as follows:

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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 legal description and map
21 accurately showing the geographical boundaries of the
22 district to date;

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1 (B) Starting January 1, 2005, the board of
2 county commissioners shall not certify tax levies for any
3 special district without a notice of compliance.
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5 (m) The following shall apply to the limitations on
6 taxation by new or reorganized taxing entities:
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8 (ii) Taxable property located within an area
9 subjected to a reorganization between like taxing entities
10 is subject to taxation by the entity with controlling
11 jurisdiction on ~~March~~January 1.
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13 **Section 2.** This act is effective July 1, 2003.
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15 (END)