

SENATE FILE NO. SF0068

Water districts-funds for maintenance projects.

Sponsored by: Select Water Committee

A BILL

for

1 AN ACT relating to irrigation projects; authorizing  
2 irrigation districts, watershed improvement districts and  
3 water conservancy districts to direct a portion of annual  
4 district funding for major maintenance projects;  
5 authorizing investments of major maintenance accounts; and  
6 providing for an effective date.

7

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

9

10 **Section 1.** W.S. 41-3-771, 41-7-402(a) and 41-8-121(a)  
11 are amended to read:

12

13 **41-3-771. Methods of levying and collecting; class A.**

14

15 To levy and collect taxes under class A as provided in W.S.  
16 41-3-770, the board shall, in each year, determine the

1 amount of money necessary to be raised by taxation, taking  
2 into consideration other sources of revenue of the  
3 district, and shall fix a rate of levy which when levied  
4 upon every dollar of assessed valuation of property within  
5 the district, and with other revenues will raise the amount  
6 required by the district, to supply funds for paying  
7 expenses of organization, for surveys and plans, paying the  
8 costs of construction, operating and maintaining the works  
9 of the district; provided, however, that said rate shall  
10 not exceed one-half (1/2) mill on the dollar, prior to the  
11 delivery of water from the works, and thereafter not to  
12 exceed one (1) mill on the dollar, of assessed valuation of  
13 the property within the district, except in the event of  
14 accruing defaults and/or deficiencies where an additional  
15 levy may be made as provided in W.S. 41-3-775. The board  
16 shall on or before the third Monday of July of each year,  
17 certify to the board of county commissioners of each county  
18 within the district or having a portion of its territory in  
19 the district, the rate so fixed with direction that at the  
20 time and in the manner required by law for levying of taxes  
21 for county purposes, such board of county commissioners  
22 shall levy such tax upon the assessed valuation of all  
23 property within the district, in addition to such other

1 taxes as may be levied by such board of county  
2 commissioners, at the rate so fixed and determined;  
3 provided, however, that said assessment and tax levied  
4 under the provisions of this act shall not be construed as  
5 being a part of the general county mill levy. The amount to  
6 be raised under this section may include an amount for  
7 major maintenance projects for any aging irrigation  
8 infrastructure project. All amounts assessed for major  
9 maintenance projects shall be held in a separate major  
10 maintenance account and funds in the account may be  
11 invested with the state treasurer in local government  
12 investment equity pools.

13

14       **41-7-402. Due dates; annual budget of district;**  
15 **hearings on budget; petition for additional funds; hearings**  
16 **on petition.**

17

18       (a) Assessments to meet expenses of any current year  
19 of any district shall become due, payable and delinquent at  
20 such time or times each year as may be fixed by law for  
21 state and county taxes to become due, payable and  
22 delinquent. Commissioners having charge of any irrigation  
23 district shall on or before the first Tuesday of June of

1 each year file with the clerk of the court having  
2 jurisdiction of such district, a report showing an itemized  
3 estimate of the money to be raised by assessment within the  
4 district for the purpose of constructing new work,  
5 maintenance and to meet the yearly current expenses of the  
6 district. In addition to the amount above provided, the  
7 commissioners may add a sum which in their judgment shall  
8 be sufficient to provide for possible delinquencies. Within  
9 thirty (30) days after filing such annual report, at a time  
10 and place to be fixed by the court or a judge thereof, the  
11 judge shall examine such report, hear all objections  
12 thereto, fix and determine the amount to be raised by  
13 assessments for the current year and cause such  
14 adjudication to be entered of record in said court and a  
15 certified copy thereof to be delivered to the commissioners  
16 of such district. The commissioners shall add thereto such  
17 amount as may be necessary to meet the principal and  
18 interest on lawful indebtedness of the district maturing  
19 during the current year, together with a sum which in their  
20 judgment shall be sufficient to provide for possible  
21 delinquencies. When thus completed it shall be known as  
22 "the budget of .... district for the year (year)" and also  
23 be verified under oath by any one (1) of the commissioners.

1     The amount to be raised under this subsection may also  
2     include an amount for major maintenance projects for any  
3     aging irrigation infrastructure project. All amounts  
4     assessed for major maintenance projects shall be held in a  
5     separate major maintenance account and shall be pooled  
6     until the amount in the account is sufficient to provide  
7     funding for the major maintenance project. Funds in the  
8     major maintenance account may be invested with the state  
9     treasurer in local government investment pools.

10

11       **41-8-121. Assessments generally.**

12

13       (a) The board of directors shall, on or before the  
14     third Monday in July of each year, certify to the board of  
15     county commissioners of the county within the watershed  
16     improvement district in which assessed land is located the  
17     amount of the annual installments of assessments against  
18     the land, together with a fair proportionate amount of the  
19     estimated operating and maintenance charges apportioned to  
20     the land for the next succeeding year. Thereupon the county  
21     commissioners shall certify to and deliver the assessment  
22     roll to the county assessor of the county and the county  
23     assessor shall extend the amounts so certified on the tax

1 roll as a flat special assessment against the land  
2 benefited. The assessments shall be subject to the same  
3 interest and penalties in case of delinquency as in the  
4 case of general taxes, and shall be collected at the same  
5 time and in the same manner as in the case of general  
6 taxes; provided, that the assessments shall become due and  
7 payable only at the times and in the amounts as may be  
8 determined by the board of directors. The amount to be  
raised under this subsection may also include an amount for  
major maintenance projects for any aging irrigation  
infrastructure project. All amounts assessed for major  
maintenance projects shall be held in a separate major  
maintenance account and shall be pooled until the amount in  
the account is sufficient to provide funding for the major  
maintenance project. Funds in the major maintenance account  
may be invested with the state treasurer in local  
government investment pools.

18

19 **Section 2.** This act is effective July 1, 2026.

20

21 (END)