

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Property taxes-monthly payments.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxes; authorizing property taxes to be
2 paid monthly as specified; requiring annual tax notices to
3 explain a taxpayer's payment options; amending the date
4 when the county treasurer shall declare unpaid taxes
5 delinquent; specifying when interest is chargeable on
6 unpaid monthly payments; specifying applicability; and
7 providing for an effective date.

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

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11 **Section 1.** W.S. 39-13-107(b)(i)(C) through (D) and
12 (ii)(B)(I) and 39-13-108(b)(i) are amended to read:

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1 **39-13-107. Compliance; collection procedures.**

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3 (b) The following provisions shall apply to the
4 payment of taxes, distraint of property and deferral:

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6 (i) The following shall apply to the payment of
7 taxes due:

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9 (C) Annually, on or before October 10 the
10 county treasurer shall send a written statement to each
11 taxpayer by mail at his last known address or, if offered
12 by the county and upon request of the taxpayer, by
13 electronic transmission of the total tax due, itemized as
14 to property description, assessed value and mill levies.
15 The notice shall explain the taxpayer's payment options
16 under subparagraph (b)(i)(D) of this section and contain
17 information, including contact information, of any property
18 tax relief program authorized by state law. Failure to send
19 notice, or to demand payment of taxes, does not invalidate
20 any taxes due;

21

22 (D) Except as otherwise provided in W.S.
23 39-13-113, taxes provided by this act are due and payable

1 at the office of the county treasurer of the county in
2 which the taxes are levied. Taxes shall be paid by one (1)
3 of the following methods chosen by the taxpayer each year
4 as designated by the amount and timing of the taxpayer's
5 first payment:

6
7 (I) Fifty percent (50%) of the taxes
8 are due on and after September 1 and payable on and after
9 November 10 in each year and the remaining fifty percent
10 (50%) of the taxes are due on and after March 1 and payable
11 on and after May 10 of the succeeding calendar year except
12 as hereafter provided. If the entire tax is paid on or
13 before December 31, no interest or penalty is chargeable;
14 or

15
16 (II) Beginning January 1, 2025 for ad
17 valorem taxes assessed on and after January 1, 2025 and for
18 each year thereafter, in ten (10) monthly installments as
19 follows:

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21 (1) Ten percent (10%) of the
22 taxes are due on and after November 1 and payable on and
23 after November 10;

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(2) Ten percent (10%) of the taxes are due on and after December 1 and payable on and after December 10;

(3) Ten percent (10%) of the taxes are due on and after January 1 and payable on and after January 10;

(4) Ten percent (10%) of the taxes are due on and after February 1 and payable on and after February 10;

(5) Ten percent (10%) of the taxes are due on and after March 1 and payable on and after March 10;

(6) Ten percent (10%) of the taxes are due on and after April 1 and payable on and after April 10;

1 (7) Ten percent (10%) of the
2 taxes are due on and after May 1 and payable on and after
3 May 10;

4
5 (8) Ten percent (10%) of the
6 taxes are due on and after June 1 and payable on and after
7 June 10;

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9 (9) Ten percent (10%) of the
10 taxes are due on and after July 1 and payable on and after
11 July 10;

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13 (10) Ten percent (10%) of the
14 taxes are due on and after August 1 and payable on and
15 after August 10;

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17 (11) If the entire tax is paid on
18 or before December 31, no interest or penalty is
19 chargeable.

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3 STAFF COMMENT

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5 Department of Revenue Director Brenda Henson relayed the
6 following:

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8 *Typically treasurers send "reminder postcards" when the
9 2nd half is due. I do not believe this is required by
10 statute, but done as a courtesy for taxpayers. There may be
11 a cost associated with creating/mailing monthly reminders.
12 This is a question for county treasurers.

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14 *Currently all property tax is due within one fiscal year.
15 For example: 2023 taxes: Taxes paid 50% in Nov 2023 and 50%
16 in May 2024 are all distributed to taxing authorities
17 within FY24. With the language in the bill, Eight payments
18 would be distributed to tax authorities in FY24 and two in
19 FY25. This may cause some concern with the tax calendar and
20 budget cycle. One option would be to reduce the number of
21 payments to 8 equal payments, Nov through June so all would
22 be distributed in the same fiscal year.

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27 (ii) The following shall apply to the distraint
28 of property:

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30 (B) The following shall apply to the
31 distraint of property for nonpayment:

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33 (I) Annually, the county treasurer
34 shall declare any taxes remaining unpaid on ~~May 11~~August 11
35 delinquent, and on or before ~~May 21~~August 21 shall certify

1 a list of delinquent taxes and taxpayers, indicating the
 2 years for which payment is delinquent, which constitutes
 3 the delinquent tax roll or list of the county for the years
 4 covered thereby. The county treasurer shall stamp upon each
 5 line of the delinquent tax roll "Delinquent ~~May 11~~August
 6 11," but failure to do so does not invalidate
 7 subsequent collection proceedings;

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 10 *****
 11 **STAFF COMMENT**

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13 **Director Henson relayed the following:**

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 15 *Based on the current May 11 delinquency date, Tax Sales
 16 are generally held around August of the year following the
 17 tax year. Moving that date back to August 11th would
 18 require the tax sale be delayed until November of the year
 19 following the tax year.

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24 **39-13-108. Enforcement.**

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26 (b) Interest. The following shall apply:

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28 (i) Except as otherwise provided in W.S. 39-13-
 29 113, taxes provided by this act are due and payable at the
 30 office of the county treasurer of the county in which the

1 taxes are levied as provided by W.S. 39-13-107(b)(i)(D)
 2 ~~Fifty percent (50%) of the taxes are due on and after~~
 3 ~~September 1 and payable on and after November 10 in each~~
 4 ~~year and the remaining fifty percent (50%) of the taxes are~~
 5 ~~due on and after March 1 and payable on and after May 10 of~~
 6 ~~the succeeding calendar year except as hereafter provided.~~
 7 ~~If the entire tax is paid on or before December 31, no~~
 8 ~~interest or penalty is chargeable;~~

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 11 *****

STAFF COMMENT

14 For reference, paragraph (b)(ii) of this section states:
 15 "The balance of any tax not paid as provided by W.S. 39-13-
 16 113 or paragraph (i) of this subsection is delinquent after
 17 the day on which it is payable and shall bear interest at
 18 eighteen percent (18%) per annum until paid or
 19 collected[.]" W.S. 39-13-108(b)(ii).

21 And paragraph (b)(iii) of this section states: "Taxes are
 22 delinquent pursuant to paragraph (ii) of this subsection
 23 when a taxpayer or his agent knew or reasonably should have
 24 known that the total tax liability was not paid when
 25 due[.]" W.S. 39-13-108(b)(iii).

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30 **Section 2.** This act shall apply to ad valorem tax
 31 assessed on and after January 1, 2025.

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1 **Section 3.** This act is effective January 1, 2025.

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(END)