



WYOMING LEGISLATIVE SERVICE OFFICE

Memorandum

DATE 6/9/2025

TO Joint Revenue Committee

FROM Josh Anderson

SUBJECT Mill levies

Members of the Committee:

Below is a list of mill levies authorized by taxing district. Generally, there are a maximum number of mills authorized and the determination of the number of mills is left to the taxing district. The list below will indicate if all or a portion of the mills require voter approval. Some entities are authorized to assess additional mills to finance bonds, debt, interest or for other special assessments subject to certain limitations and those additional assessments are not included in the list below:

State Levies

- State general fund – up to 4 mills. Certified by State Board of Equalization. W.S. 39-13-104(a)(i). See also Wyoming Constitution Article 15, Section 4.
- State charitable institutions – up to 1 mill. Certified by State Board of Equalization. W.S. 9-4-302 and 39-13-104(a)(ii). See also Wyoming Constitution Article 7, Section 18
- School foundation program – 12 mills set in statute, can be reduced based on balance in the account. W.S. 21-13-202(a) and (c) and W.S. 39-13-104(a)(iv). See also Wyoming Constitution Article 15, Section 15.

County Levies

- County general fund – maximum of 12 mills. W.S. 39-13-104(b). See also Wyoming Constitution Article 15, Section 5. Can include mills for the following purposes
 - County hospital – W.S. 39-13-104(b)(i)(A)
 - County library – W.S. 39-13-104(b)(i)(B)
 - County fair – W.S. 39-13-104(b)(i)(C)
 - County museum - W.S. 39-13-104(b)(i)(D)
 - Public assistance and social services - W.S. 39-13-104(b)(i)(E)
 - Operation of an airport - W.S. 39-13-104(b)(i)(F)
 - Civil defense - W.S. 39-13-104(b)(i)(G)
 - County building fund - W.S. 39-13-104(b)(i)(H)
 - Road and bridge purposes - W.S. 39-13-104(b)(i)(J)

- Recreation purposes - W.S. 39-13-104(b)(i)(K)
- Public health - W.S. 39-13-104(b)(i)(M)
- Cooperation with University of Wyoming extension work in agriculture and home economics. See W.S. 21-17-305.
- Fire protection – W.S. 18-3-509. Fire protection is also addressed in special districts below.
- Schools – 6 mills required by W.S. 21-13-201. See also Wyoming Constitution Article 15, Section 17.

City and Town Levies

- Operation of the city or town -maximum of 8 mills. W.S. 39-13-104(c)(i). May include mills for the following purposes:
 - One mill for band concerts - W.S. 39-13-104(c)(i)(A)
 - Police pensions - W.S. 39-13-104(c)(i)(B)
 - Recreation purposes - W.S. 39-13-104(c)(i)(C)
 - Public health - W.S. 39-13-104(c)(i)(D)

School District Levies

- 25 mills for unified and non-unified school districts. Set in statute at 21-13-102(a)(i)(A) and 21-13-102(a)(ii)(A). W.S. 39-13-104(d)(i).
- Vocational and adult education – 2.5 mills – *requires voter approval*. W.S. 21-12-103 and 39-13-104(d)(ii)
- Recreation – up to 1 mill. W.S. 18-9-201(b). W.S. 39-13-104(d)(iii).
- BOCES – Board of Cooperative Education Services – up to 0.5 mills imposed by the board, up to additional 2 mills *with voter approval*. W.S. 21-20-109 and 21-20-110.

Community College District Levies

- Community College Operations – Up to 10 mills. W.S. 39-13-104(e)(i). The mills consist of the following:
 - Up to 4 mills - *Approved by voters*. W.S. 21-18-304(a)(vii) and 21-18-311(a). Required to receive state funding.
 - Up to 1 mill – Approved by board of trustees. W.S. 21-18-303(b)
 - Up to 5 mills – *Requires voter approval*. W.S. 21-18-311(f)

Special Districts*

- Hospital district – Up to 6 mills. W.S. 39-13-104(e)(ii).
 - Up to 3 mills determined by hospital board of trustees– W.S. 35-2-414(b)
 - Up to 3 mills *with voter approval* – W.S. 35-2-414(c)
- Cemetery district – Up to 3 mills determined by board. W.S. 39-13-104(e)(iii) and 35-8-314.
- Fire protection district– Up to 3 mills determined by the board. W.S. 39-13-104(e)(iv) and 35-9-203. If any portion of the fire protection district is in a city or town, that portion has to be paid out of the 8 city mills.

- Sanitary and improvement district – Up to 1 mill determined by the board. W.S. 39-13-104(e)(v) and 35-3-109.
- Museum district – Up to 1 mill determined by the board. W.S. 39-13-104(e)(vi) and 18-10-213(b).
- Solid waste disposal district – Up to 3 mills *approved by the voters*. W.S. 39-13-104(e)(vii) and W.S. 18-11-103.
- County weed and pest control district – Up to 2 mills. W.S. 39-13-104(e)(viii)
 - Up to 1 mill for operation of the district determined by county commissioners. W.S. 11-5-111
 - Up to 1 mill for special management program at request of the district board. W.S. 11-5-303
- Water and sewer district – Up to 8 mills determined by board of directors. W.S. 39-13-104(e)(ix) and 41-10-114.
- Water conservancy district – Up to 1 mill* determined by the board. W.S. 39-13-104(e)(x)
 - Limited to 1/2 mill prior to delivery of water. See W.S. 41-3-771.
- Rural health care district - Up to 4 mills. W.S. 39-13-104(e)(xi)
 - Up to 2 mills determined by board – W.S. 35-2-708(c)
 - Up to 2 additional mills *with voter approval* – W.S. 35-2-708(d)
- Soil and water conservation district – Up to 1 mill *with voter approval*. W.S. 39-13-104(e)(xii), 11-16-133(a) and 11-16-134(a).
- Senior citizen service district – Up to 2 mills *approved by the voters*. W.S. 39-13-104(e)(xiii) and 18-15-102(c) and (d).
- Senior health care district – Up to 2 mills determined by the board. W.S. 39-13-104(e)(xiv) and 35-2-1203(c).
- Flood control district – Up to 12 mills determined by the board of directors. W.S. 39-13-104(f)(i) and 41-3-803(a).
- Downtown Development Authority – Up to 30 mills on non-residential real property. Pursuant to election procedures specified by the governing body. W.S. 15-9-217(b).
- Resort district – Up to 3 mills. Determined by board of directors. W.S. 18-16-114.
- Improvement and Service district – Up to 4 mills. Up to 2 mills determined by the board and up to 2 mills *with voter approval*. W.S. 18-12-119(b).

*Note regarding special districts – While the imposition of a mill levy may or may not require voter approval, in most cases the formation of the special district likely did require voter approval. See the Special District Elections Act, W.S. 22-29-101 et seq.