



Research Memorandum

WYOMING SPECIAL DISTRICTS FOR MEDICAL OR SENIOR SERVICES

December 2020

prepared by: Donna Shippen, Research and Evaluation Deputy Administrator

QUESTION

What special districts in Wyoming provide medical services and senior services (medical, non-medical or facility construction)? What are the statutory requirements for creation of these districts and what is the mill levy assessment for each type of district?

SHORT ANSWER

Seven types of special districts provide medical or senior services: fire protection districts, hospital districts, improvement and service districts that provide emergency medical services, joint powers boards, rural health care districts, senior citizen service districts, and senior health care districts. In addition, county hospitals and local health departments provide medical services. With the exception of joint powers boards, Wyoming statutes authorize boards of county commissioners to levy property taxes to fund these various special districts and county functions.

DISCUSSION

County Hospitals¹

Hospital creation: Wyoming statute allows a board of county commissioners to establish a county hospital by appointing a nonpartisan hospital board of trustees when the commissioners have received sufficient guaranties that at least \$15,000 is available for constructing, acquiring, or equipping a county hospital or the county has acquired a hospital valued at \$25,000 or more.

Financing authority: Upon establishment of a county hospital, the board of county commissioners, when so requested by the county hospital board of trustees, is authorized to issue revenue bonds, notes and warrants or other revenue securities for the purpose of acquiring, erecting, constructing, reconstructing, improving, remodeling, furnishing or equipping hospitals or related facilities, or acquiring a site or sites therefor.

¹ W.S. 18-8-101 through 18-8-109.

Once the hospital has been constructed or acquired and equipped, the board of county commissioners is authorized to levy an annual tax on taxable property in the county sufficient to provide for maintenance or improvement of the hospital, with revenues to be set apart as the county memorial hospital fund.

Number of county hospitals: Wyoming has six county hospitals. See **Appendix A**.

Fire Protection Districts²

Fire protection districts commonly provide emergency medical services in addition to fire protection services.

District creation: Wyoming statute allows for establishment of a fire protection district by:

- Petition, hearing, and election of special districts as set forth in the Special District Elections Act of 1994.³ Under the Act, 25 percent of landowners owning at least 25 percent of the assessed valuation of property within the area proposed to be established as a special district may file a petition to form a special district with the county commissioners.⁴ The petition must be approved by any agency required by the principal act to approve the petition.⁵ If the petition satisfies all requirements of the principal act, the county commissioners shall set a date for a hearing on the petition.⁶ If the county commissioners approve the petition for formation, the commissioners shall enter an order declaring its approval and direct that the question of formation of the district and the election of the initial directors be submitted to the electors of the proposed district by mail ballot or on the next election date authorized under W.S. 22-21-103.⁷ If a majority of the votes cast are in favor of formation, the district is established;⁸
- Division of an existing fire protection district pursuant to W.S. 35-0-213 through 35-9-215; or
- Resolution of the board of county commissioners and submission to the electors of the proposed district at the next general election. If a majority of votes cast are in favor of formation, the district is established.

Taxation authority: Wyoming statute authorizes the board of county commissioners to levy a tax not to exceed three mills in any one year on taxable property in the district.

² W.S. 35-9-201 through 35-9-215.

³ W.S. 22-29-101 through 22-29-601.

⁴ W.S. 22-29-105.

⁵ W.S. 22-29-109.

⁶ W.S. 22-29-109.

⁷ W.S. 22-29-109.

⁸ W.S. 22-29-111.

Number of districts: Wyoming has 63 fire protection districts.⁹ See **Appendix A.**

Local Health Departments¹⁰

Department creation: Wyoming statute allows for any county, municipality, or district to establish a local health department by:

- Resolution of the board of county commissioners or municipal governing body; or
- A majority of votes cast by the qualified electors of such county, municipality, or district.

Taxation authority: Wyoming statute authorizes the board of county commissioners to levy property taxes for public health purposes, but does not specify a maximum mill limit.

Number of boards: Wyoming has six county/municipal/district health departments.¹¹ See **Appendix A.**

Hospital Districts¹²

District creation: Wyoming statute allows for the establishment of hospital districts by:

- Petition, hearing, and election of special districts as set forth in the Special District Elections Act of 1994; or
- Resolution of the board of county commissioners to submit the question of establishing a special hospital district to the electors of the proposed district at the next general election or another date as provided by W.S. 22-2-104. If a majority of votes cast are in favor of formation, the district is established.

Taxation authority: Wyoming statute requires the board of county commissioners to levy a tax on taxable property in the district based on the estimated funds needed by the hospital district. Assessment for payment of principal and interest on bonds approved by the board of county commissioners and electors of the district is not limited. Assessment for operation of the hospital district is capped at three mills in any one year. However, the hospital district board of trustees may vote for an additional levy of up to three mills, which must be approved by a majority of votes cast by district electors.

Number of districts: Wyoming has 18 hospital districts.¹³ See **Appendix A.**

⁹ Wyoming Department of Audit, **Mailing List of Special Districts and Joint Powers Boards, January 16, 2020.**

¹⁰ W.S. 35-1-301 through 35-1-309

¹¹ LSO compiled information from Wyoming Department of Health and city and county websites.

¹² W.S. 35-2-401 through 35-2-438.

¹³ Information provided by Wyoming Department of Audit, November 24, 2020.

Improvement and Service Districts¹⁴

District creation: Wyoming statute allows filing of a petition with the board of county commissioners to form any unincorporated territory in the State into a district to perform improvements or services, including the provision of emergency medical services. The petition must be signed by at least 60 percent of the persons owning land within the territory proposed to be included in the district, whose land has an assessed value of at least 60% of the assessed value of all land within the proposed district. The statute requires the county commissioners to hear proceedings for the creation of improvement and service districts, which shall be governed by the Special District Elections Act of 1994.

Taxation authority: For districts established to provide emergency medical services, the statute authorizes counties to levy a tax not to exceed two mills in any one year on taxable property in each district to cover the district's proportionate share of estimated funds needed. An additional levy of up to two mills may be imposed if approved by the district board of directors and a majority of votes cast by district electors.

Number of districts: Wyoming has 156 improvement and service districts.¹⁵ LSO was unable to identify which, if any, of these improvement and service districts provide emergency medical services.

Joint Powers Boards¹⁶

Board creation: Wyoming statute permits a county to enter into a joint powers agreement with one or more counties, cities, school districts or community college districts for the performance of various functions or the creation and operation of various facilities, including hospital and related medical facilities, and public health facilities. In addition, the statute allows the governing body of an eligible senior citizen center to enter into a joint powers agreement in order to participate in the local government self-insurance program as provided in W.S. 1-42-201 through 1-42-206.

Financing authority: Wyoming statute allows joint projects to be financed by:

- the contribution of funds from one or more participating agencies;¹⁷
- bond issues by one or more participating agencies;
- revenue bonds issued by the joint powers board;
- lease and transfer of title of privately owned facilities to participating agencies or a joint powers board;
- gifts, donations or grants of federal money; or

¹⁴ W.S. 18-12-101 through 18-12-141

¹⁵ [Wyoming Department of Audit, Mailing List of Special Districts and Joint Powers Boards, January 16, 2020.](#)

¹⁶ W.S. 16-1-101 through 16-1-111.

¹⁷ Joint powers boards do not have taxing authority, but the individual entities comprising the joint powers board may tax.

- industrial development project bonds issued pursuant to W.S. 15-1-701 et seq.

Joint powers boards providing medical or senior services:¹⁸ Four joint powers boards have been formed in the State to provide medical or senior services. See **Appendix A**.

Rural Health Care Districts¹⁹

District creation: Wyoming statute allows for the establishment of rural health care districts under the procedures for petitioning, hearing, and election of special districts as set forth in the Special District Elections Act of 1994.

Taxation authority: Wyoming statute authorizes the board of county commissioners to levy a tax not to exceed two mills in any one year on taxable property in the district. An additional tax of up to two mills may be imposed if approved by the district board of trustees and a majority of votes cast by district electors.

Number of districts: Wyoming has seven rural health care districts.²⁰ See **Appendix A**.

Senior Citizen Service Districts²¹

District creation: Wyoming statute allows for the establishment of a senior citizen service districts by:

- Resolution of a majority of the board of county commissioners; or
- Petition to the board of county commissioners by at least 15 percent of the resident voters in the proposed district who voted in the last general election.

The board of county commissioners must then submit a ballot proposition for formation of the district to the resident electors of the proposed district in the next primary election.

Taxation authority: Wyoming statute specifies the ballot proposition for formation of the senior citizen district include the proposed property tax mill levy not to exceed two mills.

Number of districts: Wyoming has six senior citizen service districts.²² See **Appendix A**

¹⁸ Information provided by Department of Audit, November 24, 2020.

¹⁹ W.S. 35-2-701 through 35-2-723.

²⁰ Information provided by Wyoming Department of Audit, November 24, 2020.

²¹ W.S. 18-15-102.

²² Information provided by Wyoming Department of Audit, November 24, 2020.

Senior Health Care Districts²³

District creation: The 2020 Legislature passed House Bill 62 allowing the establishment of senior health care districts under the procedures for petitioning, hearing and election of special districts as set forth in the Special District Elections Act of 1994. The statute defines senior health care as health care delivered to a person who is at least 60 year of age, a disabled adult who is at least 18 years of age, or a person with medical or behavioral health care needs by a licensed health care provider or facility through home care services, assisted living programs, skilled nursing facilities, nursing homes, hospice services, residential care homes, other related facilities, or senior citizen programs.

Taxation authority: The statute authorizes the board of county commissioners to levy a tax not to exceed two mills in any one year on taxable property in the district.

Number of districts: The Wyoming Department of Audit has not received notification of any senior citizen health care districts that have been formed since authorizing legislation was enacted by the 2020 Legislature.²⁴

See **Table 1** for a summary of information.

²³ W.S. 35-2-1201 through 35-2-1204.

²⁴ Information provided by the Wyoming Department of Audit, December 1, 2020.

Table 1 Wyoming Special Districts Providing Medical or Senior Services

District Type and Number in State	District creation	Authorized mill levy
County hospital (6)	(1) By board of county commissioner appointment of a county hospital board of trustees once funds of at least \$15,000 have been guaranteed for hospital construction or a hospital valued at \$25,000 or more has been acquired by the county.	Revenue bonds authorized for hospital construction or acquisition. Property tax levy authorized for hospital maintenance; amount of mill levy not specified.
Fire protection district (63)	(2) By petition, hearing and election of special districts pursuant to the Special Districts Elections Act of 1994; (3) By division of an existing fire protection district; or (4) By resolution of the board of county commissioners and submission to the electors of the proposed district.	3 mills.
Local health department (6)	(1) By resolution of board of county commissioners or municipal governing districts; or (2) By a majority of votes cast by qualified electors.	Amount of mill levy not specified in statute.
Hospital district (18)	(1) By petition, hearing and election of special districts pursuant to the Special Districts Elections Act of 1994; or (2) By resolution of board of county commissioners, followed by election in proposed district and majority of votes cast.	3 mills. An additional 3 mill levy may be approved by the district board of trustees and district electors.
Improvement and service district to provide emergency medical services. (156 total improvement and service districts; number that provide emergency medical services unknown)	By petition of 60% of landowners in the proposed district, followed by county commissioner hearing.	2 mills. An additional 2 mill levy may be approved by the district board of directors and district electors.
Joint powers board (4 provide medical or senior services)	A county may enter into a joint powers agreement with one or more counties, cities, school districts or community colleges.	No mill levy. Rather, joint projects may be financed by a variety of other means, including bond issues.
Rural health care district (7)	By petition, hearing, and election pursuant to the Special District Elections Act of 1994.	2 mills. An additional 2 mill levy may be approved by the district board of trustees and district electors.

Senior citizen service district (6)	(1) By resolution of a majority of the board of county commissioners; or (2) By petition to the board of county commissioners by at least 15% of resident voters in the proposed district.	2 mills.
Senior health care district (number established since 2020 authorizing legislation enacted unknown)	By petition, hearing, and election pursuant to the Special District Elections Act of 1994.	2 mills.

If you have any further questions, please do not hesitate to contact LSO Research at 777-7881.

APPENDIX A

Wyoming Special Districts that provide medical or senior services

County Hospitals (6)

Memorial Hospital of Carbon County
Memorial Hospital of Converse County
Cheyenne Regional Medical Center (Laramie County)
Memorial Hospital of Sheridan County
Memorial Hospital of Sweetwater County
Washakie Medical Center Board (Washakie County)

Fire Protection Districts (63)

Albany County Fire District No. 1
Big Horn County Fire District No. 1
Big Horn County Fire Protection No. 2
Big Horn County Fire Protection No. 3
Big Horn County Fire Protection No. 4
Big Horn County Fire Protection #5
Dubois Rural Fire District (Fremont County)
Fremont County Fire Protection District
Jeffrey City Fire Protection District
Riverton Fire Protection District (Fremont County)
Ft. Laramie Fire Protection District (Goshen County)
Hawk Springs Fire District (Goshen County)
Huntley Fire District (Goshen County)
Jay Em Fire District (Goshen County)
LaGrange Fire Protection District (Goshen County)
Lingle Fire Protection District (Goshen County)
Prairie Center Fire District (Goshen County)
Torrington Fire Protection District (Goshen County)
Veteran Fire Protection District (Goshen County)
Yoder Fire Protection District 5A (Goshen County)
Hot Springs County Fire District
Johnson County Fire District #1
Powder River Fire District (Johnson County)
Laramie County Fire District No. 1
Laramie County Fire District No. 2
Laramie County Fire District No. 3
Laramie County Fire District No. 4
Laramie County Fire District No. 5
Laramie County Fire District No. 6
Laramie County Fire District No. 8
Laramie County Fire District No. 9 (Chugwater Fire Protection)
Laramie County Fire District No. 10

Alpine Fire District (Lincoln County)
Bear River Fire District (Lincoln County)
Mid-Valley Fire District (Lincoln County)
South Lincoln County Fire District
Upper Star Valley Fire District (Lincoln County)
Casper Mountain Fire District (Natrona County)
Natrona County Fire Protection District
Niobrara County Rural Fire District
Park County Fire District #1
Park County Fire District #2
Park County Fire District #3 (Meeteetse Fire District)
Park County Fire District #4 (Clark Fire Protection)
Antelope Gap Fire District (Platte County)
Guernsey Rural Fire District (Platte County)
Platte County Fire District No. 1-F
Platte County Rural Fire District No. 2-F
Big Horn Fire Protection District (Sheridan County)
Clearmont Fire District (Sheridan County)
Dayton Fire District (Sheridan County)
Sheridan Area Rural Fire District (Sheridan County)
Story Fire District (Sheridan County)
Tongue River Fire District (Sheridan County)
Eden-Farson Fire Control District (Sweetwater County)
Jamestown-Rio Vista Fire District (Sweetwater County)
Reliance Fire District (Sweetwater County)
Sweetwater County Fire District No. 1
Teton Village Special Fire District (Teton County)
Uinta County Rural Fire District
Ten Sleep Fire District (Washakie County)
Worland Fire Protection District No. 1 (Washakie County)
Weston County Fire Protection District

Health Departments (6)

Campbell County Public Health Department
Casper-Natrona County Health Department
Cheyenne-Laramie County Health Department
City of Laramie Environmental Health Division
Sweetwater County District Board of Health Departments: Community Nursing, County Health Officer, and Environmental Health Department
Teton County Health Department

Hospital Districts (18)

Albany County Hospital District
North Big Horn Hospital District (Bighorn County)
South Big Horn County Hospital District

Campbell County Hospital District
Glenrock Hospital District (Converse County)
Crook County Medical Service District
Hot Springs County Hospital District
Johnson County Hospital District
Cokeville Hospital District (Lincoln County)
South Lincoln County Hospital District
Star Valley Medical Center (Lincoln County)
Niobrara County Hospital District
Platte County Hospital District
Powell Hospital District No. 1 (Park County)
West Park Hospital District (Park County)
Castle Rock Special Hospital District (Sweetwater County)
St. John's Medical Center (Teton County)
Weston County Health Services

Joint Powers Boards that provide medical or senior services (4)

South Central Wyoming Emergency Medical Services (Carbon County)
Goshen Care Center Joint Powers Board (Goshen County)
Cheyenne-Laramie County Emergency Medical Services
Big Piney-Marbleton Senior Housing Joint Powers Board (Sublette County)

Rural Health Care Districts (7)

Big Horn County Rural Health Care District No. 1
Little Snake River Health Care District (Carbon County)
Medicine Bow Rural Health Care District (Carbon County)
Johnson County Rural Health Care District
Sublette County Rural Health Care
Eden Valley Rural Health Care District (Sweetwater County)
High Desert Rural Health Care District (Sweetwater County)

Senior Citizen Service Districts (6)

North Big Horn County Senior Citizen Service District
South Big Horn Senior Citizens (Big Horn County)
Converse County Senior Citizens District
Crook County Senior Citizens Services District
Niobrara Senior Center Services (Niobrara County)
Platte County Senior Citizen Service District