

CHAPTER 13 - AD VALOREM TAXATION

39-13-101. Definitions.

(a) As used in this article:

(i) "Ad valorem" means according to value;

(ii) "Ad valorem tax" means a property tax based on the assessed value of the property;

(iii) "Agricultural land," as used in W.S. 39-13-103(b)(x), means land which meets the requirements of W.S. 39-13-103(b)(x) for the purpose of tax assessment;

(iv) "Deed" means a conveyance of real property, in writing signed by the grantor, whereby the interest held by the grantor to real property is transferred from one to another;

(v) "Tax deed" means the conveyance given upon a sale of real property for nonpayment of ad valorem taxes;

(vi) "Telecommunications companies" means and includes any person engaged in the furnishing of telecommunications service;

(vii) "Telecommunications service" means the offering of transmission for hire of telecommunications between or among points specified by the user, of information of the user's choosing without change in the content of the information as sent and received by means of telecommunications facilities, including switching facilities, using wire, cable, microwave, radio wave, light wave or a combination of those or similar media. The term shall include all types of telecommunications transmission such as telephone service, telegraph service, cellular, wireless

or satellite. The term shall not include assets used for television or radio programming broadcast over airwaves for public consumption, cable or satellite television offered for public consumption or telephone answering service and one-way paging or beeper service;

(viii) "Agricultural purpose," as used in W.S. 39-13-103(b)(x), means the following land uses when conducted consistent with the land's capability to produce:

(A) Cultivation of the soil for production of crops; or

(B) Production of timber products or grasses for forage; or

(C) Rearing, feeding, grazing or management of livestock.

39-13-102. Administration; confidentiality.

(a) Each board of county commissioners during its first meeting in January may annually divide the county into assessment districts. If the county is so divided the county assessor shall appoint one (1) deputy assessor for each district to serve at the pleasure of the county assessor.

(b) Annually, on January 31, each board of county commissioners shall furnish suitable assessment rolls and schedules properly ruled and headed to the county assessor upon which shall be entered the legal description of taxable real property, an enumeration of taxable personal property and the name of the person to whom the property is taxable.

(c) The board of county commissioners of each county constitutes the county board of equalization. The county board shall meet at the office of the county commissioners at such times as necessary to perform its statutory duties, but no earlier than the fourth Tuesday in April to consider current year assessments. The county clerk shall act as clerk of the county board. The county assessor or his designee shall attend all meetings to explain or defend the assessments. The county board of equalization shall:

(i) Add to the assessment roll and value any taxable property within the county not included within the assessment roll as returned by the county assessor at its meeting in April;

(ii) Equalize the assessment and valuation of the taxable property which is assessed and valued by the county assessor;

(iii) Correct any assessment or valuation contained in and complete the assessment roll;

(iv) Hear and determine the complaint of any person relative to any property assessment or value as returned by the county assessor subject to W.S. 39-13-109(b)(i);

(v) Decide all protests heard and provide the protestant with a written decision no later than the first Monday in August.

(d) The county board of equalization has no power to and shall not set tax policy nor engage in any administrative duties concerning assessments which are delegated to the board, the department or the county assessor.

(e) Immediately after the assessment roll is corrected by the county board of equalization and not later than June 1, the county assessor shall make an abstract of the assessment roll containing the quantity and value of each class of property assessed for taxation and transmit the abstract to the board. The board shall immediately forward copies of the abstracts to the department and ask for any recommendations with respect to equalization of values.

(f) The county assessor shall notify any person whose property assessment has been increased by the county board of equalization of the increase.

(g) On or before the first Monday of August, the board of county commissioners shall by order entered of record levy the requisite taxes for the year. On or before the third Monday in August the county assessor shall compute the taxes from the corrected valuations as corrected by the state board and entered by the county assessor in the column of corrected valuations. The county assessor shall deliver the tax list and his warrant for the collection of the taxes to the county treasurer setting forth the assessment roll, with the taxes extended, containing in tabular form and alphabetical order the names of persons in whose names property has been listed in the county, with the classes of property and the value, total amount of taxes and column of numbers and values and total taxes footed commanding the treasurer to collect the taxes. At the end of the tax list and warrant, the county assessor shall prorate the total taxes levied to the several funds.

(h) The county treasurer upon receiving the tax list and warrant shall immediately proceed to collect the taxes levied for the current year and taxes remaining unpaid from preceding years.

(j) The county assessor may authorize changes in the assessment roll or tax list at any time to correct errors in the name of a person taxed or to enter omitted property and its assessed value.

(k) On or before September 1, county assessors shall certify the exemptions granted pursuant to W.S. 39-11-105(a)(xxiv) to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property was not exempt. The county treasurer shall distribute the revenue to each governmental entity in the actual amount of taxes lost due to the exemption.

(m) The department shall annually value and assess the following property at its fair market value for taxation:

(i) The gross product of all mines and mining claims;

(ii) Property of pipeline companies;

(iii) Property of electric utilities;

(iv) Property of railroad companies;

(v) Property of rail car companies;

(vi) Property of telecommunications companies;

(vii) Property of other public utilities;

(viii) Leased property consisting of warehouses, storage facilities and office structures and any other property that is in support of or which is used or held for use for the activities listed in this subsection. If leased property is assessed to the lessee it shall not be assessed to the property owner;

(ix) Property of cable or satellite television companies.

(n) Following determination of the fair market value of property the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy.

(o) Annually, on or before the dates hereafter indicated, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county:

(i) June 1, mines and mining claims, pipeline companies, electric utilities and other public utilities;

(ii) First Monday in June, telephone and telegraph companies;

(iii) First Monday in July, railroad companies.

(p) Any governmental entity with authority to levy or require the levy of property taxes which is formed or organized or which changes its geographical boundaries shall cause one (1) copy of the legal description which is 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 after the effective date of the formation, and annually, by a date determined by the department, if the governmental entity levies or requires the levy of taxes and has changes to its geographical boundaries by annexation, enlargement, merger, consolidation, exclusion or dissolution. 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.

(q) Confidentiality. The following shall apply:

(i) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee. As used in this subsection, "taxpayer returns and return information" shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with law;

(ii) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this chapter, except:

(A) Information filed with the department may be released to the governor or his designee, members of the state board of equalization, to the commissioners and employees of the public service commission, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general. Information filed with the county assessor may be released to the county board of equalization, the department of revenue and the department of audit;

(B) Upon prior notice to the taxpayer, information filed with the department may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(C) Information concerning taxpayer's valuation and assessment shall be made available on a confidential basis to the county board of equalization and the state board of equalization when the information is pertinent to an appeal before either board;

(D) Any other use authorized by law.

(iii) Any person receiving information pursuant to paragraph (ii) of this subsection shall sign an agreement with the department to keep the information confidential;

(iv) The taxable value of the taxpayer's property is not confidential and may be released without qualification;

(v) Any person who negligently violates the provisions of this subsection is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars (\$1,000.00). Any person who intentionally violates the provisions of this subsection is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars (\$1,000.00), but not more than five thousand dollars (\$5,000.00) and imprisoned for not more than one (1) year.

39-13-103. Imposition.

(a) Taxable event. The following shall apply:

(i) The tax imposed by this chapter shall be in addition to any other taxes imposed by law including but not limited to those taxes in W.S. 39-14-101 through 39-14-711;

(ii) All property claimed to be in transit shall be designated as being in transit upon the books and records of the public or private warehouse or storage area supervisor wherein the same is located. The books and records of the public or private warehouse or storage area supervisor shall contain a full, true and correct inventory of all in transit property, together with the date of the withdrawal of the same, the point of origin thereof and point of ultimate destination thereof if known. The books and records of the public or private warehouse or storage area supervisor with reference to any in transit property shall at all times be open to the inspection of all taxing authorities of the state of Wyoming and any political subdivision thereof. Any person claiming property to be in transit shall do so in the form and manner provided by the board. The books and records of the public or private warehouse or storage area supervisor must be maintained in a manner which will enable the county assessor or his agent to quickly ascertain the amount of the property.

(b) Basis of tax. The following shall apply:

(i) Except as otherwise provided:

(A) All taxable property shall be annually listed, valued and assessed for taxation in the county in which located and in the name of the owner of the property on January 1;

(B) All taxable personal property brought, driven or coming into Wyoming, or acquired, after the assessment date and prior to December 31 which remains in Wyoming at least thirty (30) days and has not been regularly assessed for taxation in any other Wyoming county is subject to and shall be assessed for all taxes levied in the county in which the property is located for that calendar year except as hereafter provided. Property subject to this paragraph brought, driven or coming into Wyoming, or acquired, after March 1 is subject to taxes only for the proportionate part of the year remaining, computed to the closest full month.

(ii) All taxable property shall be annually valued at its fair market value. Except as otherwise provided by law for specific property, the department shall prescribe by rule and regulation the appraisal methods and systems for determining fair market value using generally accepted appraisal standards;

(iii) Beginning January 1, 1989, "taxable value" means a percent of the fair market value of property in a particular class as follows:

(A) Gross product of minerals and mine products, one hundred percent (100%);

(B) Property used for industrial purposes, eleven and one-half percent (11.5%);

(C) All other property, real and personal, nine and one-half percent (9.5%).

(iv) The fair market value determined by the department pursuant to W.S. 39-11-101(a)(vi) and 39-14-101 through 39-14-711 pertaining to the valuation of the gross product of mines and mining claims, and paragraph (xvi) of this subsection as it pertains to the valuation of rail car companies, shall be the fair market value for purposes of the tax imposed by this chapter on the property described in W.S. 39-13-102(m);

(v) Except as provided in chapter 14 of this title, annually, commencing on January 1, the county assessor or deputy assessors as provided by W.S. 39-13-102(a) shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the

fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath:

"I,, the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year, all property of which I am the owner or of which I have control as agent, guardian, administrator or otherwise, in the county of, State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.";

(vi) Each deputy county assessor upon completing the assessment of property within the district assigned to him shall immediately deliver all books, records, schedules and lists to the county assessor and make and subscribe the following oath: "I,, deputy assessor in and for district No., county of, State of Wyoming, do solemnly swear (or affirm), that I have obtained from every person within the district, the lists and schedules required by law, and have received the lists and schedules according to law, from every person in the district; that I have carefully examined each of the lists and schedules, and have revised and corrected the lists when necessary; that I have to the best of my knowledge and ability valued the property in the lists and schedules at its fair market value as required by law; that in no case have I knowingly omitted to perform any duty required of me by law and have not, in any way, connived at any evasion or violation of any of the requirements of law in relation to the listing and valuation of property.";

(vii) The county assessor shall enter in books furnished for that purpose, from the tax schedule, the enumeration and fair market value of all taxable property assessed by him or his deputies. The county assessor shall enter the names of persons against whom property is assessed in the county assessment roll in alphabetical order. On or before the fourth Monday in April, or as soon thereafter as is practicable, the county assessor shall mail all assessment schedules to taxpayers at their last known address, and return the county assessment roll enumerating the property and value assessed by him or his deputies to the board of county commissioners together with a list stating the assessed value of taxable property within each school district, municipality or special district in the county;

(viii) Every assessment schedule sent to a taxpayer shall contain the property's estimated fair market value for the current and previous year, or, productive value in the case of agricultural property. The schedule shall also contain the assessment ratio as provided by paragraph (b)(iii) of this section for the taxable property, the amount of taxes assessed on the taxable property from the previous year, and an estimate of the taxes which will be due and payable for the current year based on the previous year's mill levies. The schedule shall contain a statement of the process to contest assessments as prescribed by W.S. 39-13-109(b)(i);

(ix) If machinery or equipment is located in two (2) or more counties during the calendar year, the county assessors of the respective counties, or the department of revenue if the assessors cannot agree, shall meet and prorate the assessed valuation of the machinery or equipment among the counties pursuant to rules and regulations promulgated by the department. The rules and regulations may reflect such factors as the home location of the machinery or equipment, the time the machinery or equipment will be in each county, or the monetary value of work to be done in each county by the owner or user of the machinery or equipment;

(x) The following shall apply to agricultural land:

(A) The department shall determine the taxable value of agricultural land and prescribe the form of the sworn statement to be used by the property owner to declare that the property meets the requirements of subparagraph (B) of this paragraph. In determining the taxable value for assessment purposes under this paragraph, the value of agricultural land shall be based on the current use of the land, and the capability of the land to produce agricultural products, including grazing and forage, based on average yields of lands of the same classification under normal conditions;

(B) Contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following qualifications:

(I) The land is presently being used and employed for an agricultural purpose;

(II) The land is not part of a platted subdivision, except for a parcel of thirty-five (35) acres or more which otherwise qualifies as agricultural land;

(III) If the land is not leased land, the owner of the land has derived annual gross revenues of not less than five hundred dollars (\$500.00) from the marketing of agricultural products, or if the land is leased land the lessee has derived annual gross revenues of not less than one thousand dollars (\$1,000.00) from the marketing of agricultural products; and

(IV) The land has been used or employed, consistent with the land's size, location and capability to produce as defined by department rules and the mapping and agricultural manual published by the department, primarily in an agricultural operation, or the land does not meet this requirement and the requirement of subdivision (III) of this subparagraph because the producer:

beyond its control;

(1) Experiences an intervening cause of production failure

(2) Causes a marketing delay for economic advantage;

(3) Participates in a bona fide conservation program, in which case proof by an affidavit showing qualification in a previous year shall suffice; or

(4) Has planted a crop that will not yield an income in the tax year.

(C) If needed, the county assessor may require the producer to provide a sworn affidavit affirming that the land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require supporting documentation.

(xi) The following shall apply to water and reservoir rights:

(A) Water rights and reservoir rights originating in Wyoming and appurtenant to and beneficially used in connection with lands within Wyoming shall be assessed and taxed with the lands. All other water rights and reservoir rights originating in Wyoming shall be separately assessed and listed for taxation at the place of origin of the water or reservoir rights;

(B) On or before April 1 the manager of any reservoir in which water is impounded or stored within Wyoming for use in another state shall furnish the names and addresses of all persons entitled to receive the water and the number of acre feet each person is entitled to receive to the county assessor of the county in which the reservoir is located;

(C) On or before May 1 the county treasurer shall certify to the water commissioner of the district in which the county is located the names of all persons whose taxes are delinquent on water and reservoir rights situated in the county which were listed and assessed separately from land, the number of acre feet assessed and taxed to each person on which taxes are delinquent and the name and location of the reservoir. Upon certification by the county treasurer the water commissioner shall regulate or cause to be regulated the headgates of the reservoir or other delivery facilities to prevent delivery of water to delinquent taxpayers until the commissioner is furnished a tax receipt from the county treasurer showing the delinquent taxes have been paid;

(D) As used in this paragraph "water rights" and "reservoir rights" include any proportionate interest in any well, ditch, dam, reservoir, and the storage capacity therein, easement or other instrumentality including any affixed or unaffixed sprinkler irrigation system necessary to the use and enjoyment of the rights.

(xii) The following shall apply to special tax imposed on property owned by the game and fish commission:

(A) There is imposed upon all real property owned by the Wyoming game and fish commission a special tax computed as provided in this paragraph which shall be in lieu of ad valorem property tax. The special tax shall be determined as follows:

(I) For property used for wildlife management purposes, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value

of agricultural land of similar productive value under W.S. 39-13-101(a) and paragraph (b)(x) of this section;

(II) For property used for any other purpose, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of similar property valued at fair market value as provided by paragraph (b)(ii) of this section.

(B) For the purpose of valuation, assessment, collection, distribution of tax collected and all other matters related to this special tax, the administration of this tax shall be as if this tax were an ad valorem tax on the property. The Wyoming game and fish commission shall constitute a person against whom property is assessed, as returned by the county assessor, and from whom taxes are collected.

(xiii) For minerals and mine products, the taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(xiv) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(xv) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer pursuant to the provisions found in chapter 14 of this title. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(xvi) The following shall apply to the valuation of rail car companies:

(A) The department shall ascertain from the statements required from the rail car companies and the reports made by the railway companies operating in the state the total mileage of the rail cars of each company for the period of one (1) year within this state. The department shall determine the number of rail cars of each company by determining the number of cars which if kept in the state would be reasonably required in making the mileage, and this number of cars shall be the number of cars on which each company shall be assessed for that year;

(B) The department shall fix the valuation upon each particular class of rail cars, which as nearly as possible shall be the fair market value of the cars, and the number ascertained shall be assessed to the company. The department may base the assessment upon the returns of the several railroad companies;

(C) In case any company fails or refuses to make the required statement, the department shall fix the fair market value of the rail cars, and in determining the number and value of cars the department, insofar as practicable, shall harmonize the statements of the several rail car companies, with respect thereto and the assessment shall be included in the records and proceedings of the department.

(xvii) For the valuation of vacant land within a platted subdivision development, the county assessor shall consider the value of the property through the use of present worth appraisal methodology upon request of the property owner.

(c) Taxpayer. As between the grantor and grantee of any property where there is no express agreement in writing as to which party shall pay the taxes that may be assessed on the property, if the property is conveyed on or after January 1, the grantor shall pay the taxes for that year.

39-13-104. Taxation rate.

(a) Authorized mill levies. There shall be annually levied and assessed upon the taxable value of property within Wyoming the following state taxes when applicable:

(i) Not to exceed four (4) mills as certified by the board to be credited to the state general fund;

(ii) Not to exceed one (1) mill as certified by the board as provided by W.S. 9-4-302;

(iii) The number of mills necessary for the payment of the state debt and interest thereon not to exceed the limitation prescribed by article 16, section 1, Wyoming constitution;

(iv) Not to exceed twelve (12) mills for school purposes as certified by the board as provided by W.S. 21-13-303.

(b) There shall be annually levied and assessed upon the taxable value of property within each Wyoming county the following county taxes when applicable:

(i) Not to exceed twelve (12) mills as determined by the board of county commissioners which shall include mill levies, if any, for the following purposes:

(A) The number of mills to be dedicated to the operation of a county hospital;

(B) The number of mills to be dedicated to the operators of a county library;

(C) The number of mills to be dedicated to the operation of a county fair;

(D) The number of mills to be dedicated to the operation of a county museum;

(E) The number of mills to be dedicated to the support of public assistance and social services;

(F) The number of mills to be dedicated to the operation of an airport;

(G) The number of mills to be dedicated for civil defense;

(H) The number of mills to be dedicated for a county building fund as provided by W.S. 18-4-201;

(J) The number of mills to be dedicated to road and bridge purposes;

(K) The number of mills to be dedicated for recreation purposes as provided by W.S. 18-9-201;

(M) The number of mills to be dedicated for public health purposes as provided by W.S. 35-1-304.

(ii) Six (6) mills for school purposes as provided by W.S. 21-13-201;

(iii) The number of mills necessary for the payment of the county debt and interest thereon not to exceed the limitation prescribed by article 16, sections 3 and 5, Wyoming constitution.

(c) There shall be annually levied and assessed upon the taxable value of property within the limits of incorporated cities and towns the following city and town taxes when applicable:

(i) Not to exceed eight (8) mills which shall include mill levies, if any, for the following purposes:

(A) Not to exceed one (1) mill for band concerts;

(B) The number of mills to be dedicated for police pensions;

(C) The number of mills to be dedicated for recreation purposes as provided by W.S. 18-9-201;

(D) The number of mills to be dedicated for public health purposes as provided by W.S. 35-1-304.

(ii) The number of mills necessary for the payment of the city or town debt including interest thereon not to exceed the limitation prescribed by article 16, section 5, Wyoming constitution.

(d) There shall be annually levied and assessed upon the taxable value of property within the limits of Wyoming school districts the following school taxes when applicable:

(i) Not to exceed the number of mills provided by W.S. 21-13-102;

(ii) Not to exceed two and one-half (2 1/2) mills for vocational and adult education as provided by W.S. 21-12-103;

(iii) Not to exceed one (1) mill for recreation purposes as provided by W.S. 18-9-201;

(iv) The number of mills necessary for the payment of the school district debt plus interest thereon not to exceed the limitation prescribed by article 16, section 5, Wyoming constitution;

(v) The number of mills necessary for a school building fund as provided by W.S. 21-13-501 through 21-13-503.

(e) There shall be annually levied and assessed upon the taxable value of property within the limits of the following special districts the following special district taxes when applicable:

(i) Not to exceed ten (10) mills by a community college district as provided by W.S. 21-18-304(a)(vii) and 21-18-311(f) plus the number of mills necessary for the payment of the community college district debt plus interest thereon not to exceed the limitations prescribed by W.S. 21-18-314(a);

(ii) Not to exceed six (6) mills by a hospital district as provided by W.S. 35-2-414(b), (c) and (d) plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 35-2-415;

(iii) Not to exceed three (3) mills by a special cemetery district as provided by W.S. 35-8-314 plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 35-8-316;

(iv) Not to exceed three (3) mills by a fire protection district as provided by W.S. 35-9-203(b) plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 35-9-204;

(v) Not to exceed one (1) mill by a sanitary and improvement district as provided by W.S. 35-3-109 plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 35-3-115;

(vi) Not to exceed one (1) mill by a special museum district as provided by W.S. 18-10-213(b) plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 18-10-214;

(vii) Not to exceed three (3) mills by a solid waste disposal district as provided by W.S. 18-11-103(a);

(viii) Not to exceed one (1) mill for a county weed and pest control district as provided by W.S. 11-5-111 and not to exceed an additional one (1) mill as provided by W.S. 11-5-303;

(ix) Not to exceed eight (8) mills by a water and sewer district as provided by W.S. 41-10-114 plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 41-10-127 plus the number of mills to create a reserve fund as authorized by W.S. 41-10-119;

(x) Not to exceed one (1) mill by a water conservancy district as provided by W.S. 41-3-771 and 41-3-775;

(xi) Not to exceed four (4) mills by a rural health care district as provided by W.S. 35-2-708(c);

(xii) Not to exceed one (1) mill by a soil and water conservation district as provided by W.S. 11-16-133 and 11-16-134;

(xiii) Not to exceed two (2) mills by a senior citizen service district as provided by W.S. 18-15-110.

(f) There shall be annually levied and assessed upon the taxable value of the property indicated within the limits of the political subdivision, governmental entity or special district indicated, the following taxes when applicable:

(i) Not to exceed twelve (12) mills by a flood control district upon real property as provided by W.S. 41-3-803;

(ii) Not to exceed one (1) mill as determined by a board of county commissioners upon all property within the county excluding property lying within an incorporated city or town or rural fire district under W.S. 18-3-509;

(iii) Any special assessment as provided by law.

(g) Rail car companies. The department shall each year make a levy equal to the statewide average county, school district and state levy for the year immediately preceding against the values assessed for each of the counties through which the rail cars may have been operated. When the tax due is determined the department shall send to each owner a statement of the amount of the assessment, the rate of levy and the amount of tax due, which shall be paid to the department of revenue. When all these taxes have been collected the state treasurer shall pay to the respective county treasurers the amount due their counties.

(h) The following shall apply to property tax for community colleges:

(i) Except as provided in paragraph (ii) of this subsection, effective for calendar year 1990 and thereafter a tax of four (4) mills shall be levied on the assessed value of each county in this state in which there is located a community college as defined by W.S. 21-18-102(a) and operated by a community college district established under W.S. 21-18-301 through 21-18-317. The tax shall be assessed, levied and collected at the same time and in the same manner as other property taxes. Proceeds from the tax shall be paid to the community college in the county in which the taxes are collected and shall be used for the regular support and operation of the college;

(ii) The tax imposed under paragraph (i) of this subsection shall be reduced by the amount of tax levied against the same property during the same tax year pursuant to W.S. 21-18-304(a)(vii). The tax under paragraph (i) of this subsection shall not be imposed if the qualified voters of the area of the county in which the tax under W.S. 21-18-304(a)(vii) is not imposed vote to reject imposition of the tax under paragraph (i) of this subsection before January 1, 1990. The election shall be held in accordance with procedures provided by W.S. 22-21-104 through 22-21-110 upon petition signed by at least ten percent (10%) of the qualified electors residing in that area of the county in which a tax under W.S. 21-18-304(a)(vii) is not imposed. The petition shall be submitted to the board of county commissioners which shall pay all costs incident to the election. The number of electors required for a petition shall be determined by the number of votes cast in that area in the last general election. The tax under paragraph (i) of this subsection shall be imposed if no election is held under this paragraph or if the voters vote to not reject imposition of

the tax. The ballot in an election under this paragraph shall state the question substantially in the following form:

"Shall a tax for community college of four (4) mills be levied on the assessed value of property in the area of county in which a property tax under W.S. 21-18-304(a)(vii) for a community college is not currently imposed?"

Yes No

(j) On or before August 1 of each year, the state auditor shall certify to the board the amount of all appropriations made by the legislature of the state of Wyoming and the interest on the public debt for which a levy must be made.

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

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

(A) On or before the fourth Monday in May by incorporated cities and towns under four thousand (4,000) inhabitants;

(B) On or before July 31 by all governmental entities subject to the Uniform Municipal Fiscal Procedures Act and all special purpose districts having the authority under general laws to levy taxes or impose assessments;

(C) On or before the first Monday in August by the board for state purposes as provided by W.S. 9-4-302, 21-13-303 and this act.

(ii) Tax levies for all governmental entities as certified by the board of county commissioners except as otherwise provided by law following notification pursuant to paragraph (a)(i) of this subsection shall be collected by the county treasurer;

(iii) No levy certified by the board of county commissioners shall exceed the statutory or constitutional limitation for the governmental entity for which the levy is made and the county treasurer shall not collect any levy in excess of those limitations;

(iv) Each special district shall demonstrate to the county commissioners that a combination of documents, in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) governing tax districts, which includes a legal description or map have been filed with the department, the county clerk and the county assessor that accurately reflect the property within the district, as follows:

(A) Annually, the department and the county assessor shall issue a notice of compliance to each special district that has filed a combination of documents, in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) governing tax districts, which includes a legal description or map accurately showing the geographical boundaries of the district to date;

(B) Starting January 1, 2006, the board of county commissioners shall not certify tax levies for any special district without a notice of compliance.

(m) The following shall apply to the limitations on taxation by new or reorganized taxing entities:

(i) A governmental entity authorized to levy general property taxes which is formed or organized or which expands its geographical boundaries after January 1 shall not make a tax levy upon the new jurisdictional area for that calendar year. Neither shall the commissioners of the county where the new jurisdiction is located levy on behalf of the taxing entity against property in the new jurisdictional area under the same circumstances;

(ii) Taxable property located within an area subjected to a reorganization between like taxing entities is subject to taxation by the entity with controlling jurisdiction on January 1.

39-13-105. Exemptions.

(a) The following persons who are bona fide Wyoming residents for at least three (3) years at the time of claiming the exemption are entitled to receive the tax exemption provided by W.S. 39-11-105(a)(xxiv):

(i) An honorably discharged veteran of the Indian Wars, Spanish American War, Filipino insurrection, Boxer rebellion, Puerto Rico campaign or First World War;

(ii) An honorably discharged veteran of the Second World War, who served in the military service of the United States between December 7, 1941 and December 31, 1946;

(iii) An honorably discharged veteran of the Korean War emergency, who served in the military service of the United States between June 27, 1950 and January 31, 1955;

(iv) An honorably discharged veteran of the Vietnam War emergency, who served in the military service of the United States between February 28, 1961 and May 7, 1975;

(v) A surviving spouse, during widowhood or widower hood, of any person qualifying under this subsection or who died while serving honorably during the war, conflict or period described in this section. The tax exemption shall be applied to property the title to which is held by the surviving spouse or to property which is the subject of a trust created by or for the benefit of the surviving spouse;

(vi) An honorably discharged veteran who served in the military service of the United States, who was awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service for the United States in any armed conflict in a foreign country;

(A) Repealed By Laws 2005, ch. 74, 2.

(B) Repealed By Laws 2005, ch. 74, 2.

(C) Repealed By Laws 2005, ch. 74, 2.

(D) Repealed By Laws 2005, ch. 74, 2.

(E) Repealed By Laws 2005, ch. 74, 2.

(F) Repealed By Laws 2005, ch. 74, 2.

(G) Repealed By Laws 2005, ch. 74, 2.

(H) Repealed By Laws 2005, ch. 74, 2.

(J) Repealed By Laws 2005, ch. 74, 2.

(K) Repealed By Laws 2005, ch. 74, 2.

(M) Repealed By Laws 2005, ch. 74, 2.

(N) Repealed By Laws 2005, ch. 74, 2.

(O) Repealed By Laws 2005, ch. 74, 2.

(P) Repealed By Laws 2005, ch. 74, 2.

(Q) Repealed By Laws 2005, ch. 74, 2.

(R) Repealed By Laws 2005, ch. 74, 2.

(vii) A disabled veteran with a compensable service connected disability certified by the veterans administration or a branch of the armed forces of the United States.

(b) The exemption for veterans is limited to an annual exemption of three thousand dollars (\$3,000.00) of assessed value.

(c) Except as provided in subsection (g) of this section, in order to receive the exemption provided by this section the claimant shall file a sworn claim on or before the fourth Monday in May with the county assessor of the county in which the property against which the exemption is sought is located indicating:

(i) Claimant's right to the exemption;

(ii) That during the lifetime of the claimant or the claimant's spouse, the claimant or the claimant's spouse is listed as an owner of the property, that the property is the subject of a trust created by or for the benefit of the claimant or the claimant's spouse, or the claimant or the claimant's spouse is listed as a purchaser on a valid and effective contract for deed for the property and evidence of the contract for deed has been recorded with the county clerk;

(iii) The total tax benefit which the claimant expects to receive under this section to the best of the claimant's knowledge;

(iv) That the exemption for real property shall only apply to the principal residence of the veteran or qualifying surviving spouse;

(v) That the exemption shall be claimed by the veteran or qualifying surviving spouse in not more than one (1) county in this state.

(d) Any claimant who is honorably discharged from military service and files a claim after the fourth Monday in May is entitled to receive the exemption for that taxable year in addition to the exemption allowed during the ensuing tax year if a claim is filed on or before the fourth Monday in May of the ensuing calendar year.

(e) The county assessor shall accept a claim made by a claimant's spouse, or may waive the filing of a claim and allow an exemption, in the case of a qualified claimant who reentered the armed services of the United States on or before the fourth Monday in May of the year in which the exemption is claimed.

(f) As used in this section "honorably discharged veteran" means a member of the military forces of the United States whose written evidence of separation from the military forces shows an honorable discharge or the rendition of honorable military service.

(g) Notwithstanding subsection (c) of this section and except as provided in subsections (d) and (e) of this section, a claimant under this section may file a claim after the fourth Monday in May and receive the exemption for that taxable year but only to modify motor vehicle registration fees as authorized under W.S. 31-3-101(b)(iii).

(h) A surviving spouse, during widowhood or widower hood, is qualified for the tax exemption under W.S. 39-11-105(a)(xxiv) and is entitled to apply for it under the same procedure specified in this section for veterans if:

(i) At the time of the spouse's death, both the veteran and the veteran's spouse were residents of Wyoming;

(ii) The veteran's spouse has been a resident of Wyoming for at least three (3) years at the time the spouse claims the exemption; and

(iii) The veteran would have qualified under subsection (a) of this section for a tax exemption had the veteran survived and applied for the exemption.

(j) Repealed By Laws 2007, Ch. 215, 3.

(k) After filing a sworn claim pursuant to subsection (c) of this section, in subsequent years the claimant may qualify for the tax exemption provided by this section and W.S. 39-11-105(a)(xxiv) by contacting the assessor's office by telephone or other communication method on or before the fourth Monday in May and verifying that the veteran continues to meet the requirements set forth in this section.

39-13-106. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-13-107. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Except as provided by chapter 14 of this title or paragraph (ii) of this subsection, annually, commencing on January 1, the county assessor or deputy assessors as provided by W.S. 39-13-102(a) shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath:

"I,, the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year, all property of which I am the owner or of which I have control as agent, guardian, administrator or otherwise, in the county of, State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.";

(ii) Annually, on or before the dates hereafter indicated, any person whose property is subject to W.S. 39-13-102(m) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the following property:

(A) May 1, rail car companies;

(B) April 1, pipeline companies, electric utilities, telephone and telegraph companies and other public utilities;

(C) May 1, railroad companies.

(iii) If the statement provided by paragraph (ii) of this subsection is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by paragraph (ii) of this subsection to determine the fair market value of the property provided by W.S. 39-13-102(m).

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

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

(A) On or before the first Monday of August, the board of county commissioners shall by order entered of record levy the requisite taxes for the year. On or before the third Monday in August the county assessor shall compute the taxes from the corrected valuations as corrected by the state board and entered by the county assessor in the column of corrected valuations. The county assessor shall deliver the tax list and his warrant for the collection of the taxes to the county treasurer setting forth the assessment roll, with the taxes extended, containing in tabular form and alphabetical order the names of persons in whose names property has been listed in the county, with the classes of property and the value, total amount of taxes and column of numbers and values and total taxes footed commanding the treasurer to collect the taxes. At the end of the tax list and warrant, the county assessor shall prorate the total taxes levied to the several funds;

(B) The county treasurer upon receiving the tax list and warrant shall immediately proceed to collect the taxes levied for the current year and taxes remaining unpaid from preceding years. The county treasurer shall issue receipts for taxes paid, specifying the kind of tax and when paid, and enter the payment on the tax list;

(C) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. The notice shall contain information, including contact information, of any property tax relief program authorized by state law. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(D) Taxes provided by this act are due and payable at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(E) As between the grantor and grantee of any property where there is no express agreement in writing as to which party shall pay the taxes that may be assessed on the property, if the property is conveyed on or after January 1, the grantor shall pay the taxes for that year.

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

(A) The following shall apply to the removal of property subject to tax:

(I) If the county treasurer has reasonable grounds to believe that any taxable property in the county will be removed from the county before the tax due or to become due has been paid, he may take possession of so much of the property as will be necessary to pay the taxes due or to become due for the year plus the costs incident to keeping the property. The property shall be released if the amount necessary to pay the taxes plus costs is deposited with the county treasurer;

(II) If the tax list and warrant have been delivered to the county treasurer, taxes are immediately due if circumstances provided by subdivision (I) of this subparagraph are present, and the county treasurer may levy distress against the property;

(III) When acting pursuant to subdivision (I) of this subparagraph the county treasurer may seize property in any county of the state. When acting pursuant to subdivision (II) of this subparagraph the county treasurer may forward the tax claim to the county treasurer of any county in which the property may be found who shall proceed to collect the taxes as provided by subdivision (II) of this subparagraph.

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

(I) Annually, the county treasurer shall declare any taxes remaining unpaid on May 11 delinquent, and on or before May 21 shall certify a list of delinquent taxes and taxpayers, indicating the years for which payment is delinquent, which constitutes the delinquent tax roll or list of the county for the years covered thereby. The county treasurer shall stamp upon each line of the delinquent tax roll "Delinquent May 11," but failure to do so does not invalidate subsequent collection proceedings;

(II) Following certification of the delinquent tax roll or list, the county treasurer shall demand payment of all delinquent taxes plus interest from the taxpayers listed therein;

(III) In the event of nonpayment of delinquent taxes and interest following demand therefor, the county treasurer shall proceed to collect the delinquent taxes, interest and costs provided by W.S. 39-13-108(b)(ii) and 39-13-108(e)(ix) by levying distress against the real or personal property of the delinquent taxpayer as may be most convenient except a homestead may only be sold for taxes due upon it exclusively. The county treasurer may distraint and sell personal property even if the delinquent taxpayer has real property in the county, or may sell real property even if the delinquent taxpayer has personal property in the county subject to the homestead exception stated above.

(iii) The following shall apply to the deferral of tax collection:

(A) On or before November 10 of the year taxes are levied and upon the filing of an affidavit demonstrating an adequate showing that he is qualified under subparagraph (N) of this paragraph and if his principal residence is located on a parcel of land not more than forty (40) acres, any person may apply to the board of county commissioners for deferral of the collection of not to exceed one-half (1/2) of any real estate ad valorem taxes owed by the property owner on his principal residence. The board of county commissioners of each county may promulgate rules and regulations necessary to administer the provisions of this paragraph including guidelines for a taxpayer to demonstrate qualification and provisions allowing or requiring annual payment of a portion of the taxes or interest on deferred taxes. All rules, regulations, guidelines, forms and other program information shall be submitted to the department prior to July 1 of the year the deferral program is implemented in the county. The board of county commissioners may implement the program unless disapproved in writing by the department within forty-five (45) days of submission. If at least ten (10) residents of a county who are qualified under

subparagraph (N) of this paragraph submit a petition to the board of county commissioners, the board of county commissioners shall hold a hearing within thirty (30) days on the issue of whether to promulgate rules to enable the qualified residents of the county to participate in the tax deferral program authorized under this paragraph;

(B) Any deferral of collection of taxes granted by the board of county commissioners shall constitute a perpetual tax lien against the property pursuant to W.S. 39-13-108(d)(i) with priority over any other lien. The taxpayer shall file an affidavit each year demonstrating qualification including any significant change to his financial status. If the board of county commissioners finds that the taxpayer's financial status to qualify under subdivision (N)(I) of this paragraph has significantly changed, the board of county commissioners shall, by written order, declare any taxes deferred due and payable on an earlier date. Unless declared to be due earlier, any taxes deferred shall be due and payable upon a significant change in the taxpayer's financial status as determined by the board of county commissioners, abandonment of the property, failure to file annually the affidavit required by this paragraph, the death of the property owner or the sale or transfer of the property, whichever occurs first. If the board of county commissioners finds at any time that the total taxes deferred exceeds one-half (1/2) of the fair market value of the property as estimated by the board of county commissioners, the board of county commissioners may declare, by written order, that all deferred taxes are immediately due and payable;

(C) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law;

(D) Notwithstanding W.S. 39-13-108(b)(ii), interest shall accrue on any tax collection deferral granted by the board of county commissioners at a compounded rate of four percent (4%) per annum, except for persons who qualify solely under subdivision (N)(III) of this paragraph interest shall accrue at a rate equal to the average yield on ten (10) year United States treasury bonds for the previous three (3) calendar years, plus one and one-half percent (1.5%) as determined by the state treasurer for the calendar year preceding the year in which application is made. Any tax collection deferral may be prepaid at any time without prepayment penalty;

(E) Each year the county assessor shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this section and the method by which eligible persons may obtain a deferral;

(F) Payment of deferred taxes shall be distributed pursuant to W.S. 39-13-111(a)(ii). Any taxes deferred under this paragraph which would be distributed pursuant to W.S. 39-13-111(a)(ii)(A) shall be paid from the county general fund subject to reimbursement when the deferred taxes are paid by the taxpayer or otherwise collected by the county. The board of county commissioners may, by December 1 of the year in which the first installment of deferred taxes are to be paid, make application to the state treasurer for disbursement of funds pledged by W.S. 9-4-715(j). If applications exceed funds authorized, the state treasurer shall make investments on a prorated basis;

(G) The deferral option shall not be available in any county which has not adopted rules as required by subparagraph (A) of this paragraph, or which has received disapproval of the county program by the department;

(H) If any residence is under mortgage, deed of trust or purchase contract whereby the explicit terms of the mortgage, deed or contract requires the accumulation of reserves out of which the holder of the mortgage, deed or contract is required to pay real property taxes, the holder or his authorized agent shall cosign the affidavit to defer either before a notarial officer or the county assessor or deputy in the county in which the real property is located;

(J) If any residence is under rental and the terms of the rental contract require the payment of taxes by the renter, the renter may apply for the deferral provided the property owner or authorized agent also cosigns the affidavit to defer either before a notarial officer or the county assessor or deputy in the county in which the real property is located;

(K) Consistent with generally accepted fiscal accounting standards, each county implementing the deferral program shall maintain adequate records pertaining to the deferral program, by legal description, owner, taxpayer, if different from owner, deferred taxes and interest, payments made against deferred taxes and interest, and any other information necessary to document and determine the status of deferred taxes and interest in the county. These records shall be updated annually or as needed, and a summary thereof shall be submitted annually to the department of revenue on or before August 10;

(M) As used in this paragraph, "limited income" means not to exceed a maximum gross monthly household income at or below two hundred fifty percent (250%) of the federal poverty level for a household of four (4) as adjusted annually by the comparative cost-of-living index for the

respective county as determined by the division of economic analysis, department of administration and information;

(N) An owner is qualified under this subparagraph for his primary residence if:

(I) The owner's affidavit adequately demonstrates limited income as defined in subparagraph (M) of this paragraph;

(II) The owner is a person over the age of sixty-two (62) years;

(III) The owner is a person with a disability as determined by the social security administration;
or

(IV) The owner purchased the property at least ten (10) years prior to the beginning of the tax year for which he is applying for deferral of taxes.

(O) Repealed By Laws 2009, Ch. 176, 2.

(c) Timelines. There are no specific applicable provisions for timelines for this chapter.

39-13-108. Enforcement.

(a) Audits. There are no specific applicable provisions for audits for this chapter.

(b) Interest. The following shall apply:

(i) Taxes provided by this act are due and payable at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(ii) The balance of any tax not paid as provided by paragraph (i) of this subsection is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum until paid or collected;

(iii) Taxes are delinquent pursuant to paragraph (ii) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iv) Rail car companies. If the taxes levied and payable to the department under W.S. 39-13-104(g) are not paid on December 31 of the year levied, they shall become delinquent and shall bear interest at the rate of eleven percent (11%) per annum. If the taxes and interest due are not paid before February 1 following the levy, the department may collect them by distress and sale of any property belonging to the delinquent owner in the manner required of county treasurers, and the order of the department shall be sufficient authority therefor. The department may use any other remedy available for the collection of monies due.

(c) Offenses and penalties. The following shall apply:

(i) Offenses. The following shall apply:

(A) Any officer neglecting or refusing to comply with any requirement of this act for which no other penalty is provided, may be fined not to exceed one thousand dollars (\$1,000.00) to be recovered against him and his sureties;

(B) Any county treasurer, or person acting in his behalf, failing to comply with any provision of paragraph (e)(ii) of this section is guilty of a misdemeanor and upon conviction thereof may be fined not to exceed one hundred dollars (\$100.00);

(C) Any person is guilty of a misdemeanor punishable upon conviction by a fine of not more than ten thousand dollars (\$10,000.00) if he:

(I) Knowingly fails to file the statement required under W.S. 39-14-107(a)(i)(A), 39-14-207(a)(i), 39-14-307(a)(i), 39-14-407(a)(i), 39-14-507(a)(i), 39-14-607(a)(i) and 39-14-707(a)(i);

(II) Knowingly makes any false statement or willfully and knowingly orders or authorizes the making of a false statement in the statement required under W.S. 39-13-107(a)(ii), 39-14-107(a)(i)(A), 39-14-207(a)(i), 39-14-307(a)(i), 39-14-407(a)(i), 39-14-507(a)(i), 39-14-607(a)(i) and 39-14-707(a)(i).

(D) This paragraph does not preclude prosecution pursuant to any other applicable law.

(ii) Penalties. The following shall apply:

(A) Any person failing to file the statement provided by W.S. 39-13-107(a)(ii)(C) shall forfeit not less than one thousand dollars (\$1,000.00) nor more than five thousand dollars (\$5,000.00) to be recovered by an action in the name of the state of Wyoming;

(B) Any person failing to file the statement provided by W.S. 39-13-107(a)(ii)(A) or (B) is subject to a penalty of not more than five hundred dollars (\$500.00) plus not more than one hundred dollars (\$100.00) for each day's failure to file the statement, to be recovered by an action in the name of the state of Wyoming brought by the attorney general at the request of the department. The department may waive the penalties imposed by this subsection as part of a settlement or for any other good cause shown. Penalties collected shall be credited to the state school foundation program account;

(C) If any person fails to file the reports for ad valorem purposes required by chapter 14 of this title by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars (\$5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department other than those required by chapter 14 of this title, the department may impose a penalty of up to one thousand dollars (\$1,000.00). The department may waive penalties under this subparagraph for good cause. Penalties imposed under this subparagraph may be appealed to the board.

(d) Liens. The following shall apply:

(i) Taxes upon real property are a perpetual lien thereon against all persons excluding the United States and the state of Wyoming. Taxes upon personal property are a lien upon all real property owned by the person against whom the tax was assessed subject to all prior existing valid liens. Taxes upon personal property are a lien upon the personal property until paid but if the personal property is transferred before payment the tax shall be collected from other real or personal property of the transferor but if the transferor has no other property from which the taxes can be collected then payment shall be enforced from the transferred property;

(ii) Any person, county, municipality or political subdivision holding a certificate of purchase or tax deed issued for delinquent taxes has a lien against the real property which is subject to the certificate of purchase or tax deed to the extent of taxes, costs and penalties accrued plus interest, accruing penalties and the value of improvements placed on the real property by the lienholder or his assigns while lawfully in possession of the premises. The lien is superior to all other liens except those created by junior tax sales or payment of subsequent taxes by another person. The lien may be enforced in the district court of the county in which the real property lies or in any district court in which an action is filed in which the lienholder is made a defendant. The action shall be conducted in a manner similar to foreclosures of mortgages and sales thereunder. The decree may contain an order of sale directing the sheriff to advertise and sell the real property without appraisal and make a return of the proceedings within sixty (60) days;

(iii) Pursuant to an order of sale under paragraph (ii) of this subsection, the sheriff shall advertise the property for sale, and sell the property at public auction, without appraisal, to the highest bidder for cash. The lienholder pursuant to a certificate of purchase or tax deed may bid on the property and if he is the highest bidder, he shall only pay to the sheriff the amount by which his bid exceeds the amount due him under the court's decree. Upon confirmation of the sale by the court, the sheriff shall execute a deed conveying title to the real property to the purchaser in fee

simple subject only to the rights of lienholders from junior tax sales. Any person having an interest in the real property may redeem the property prior to confirmation by the court by paying into court a sum of money sufficient to pay all sums owing to the lienholder;

(iv) Upon confirmation of the sale, the proceeds of the sale shall be applied as follows:

(A) To pay the costs of the action and sale including an attorney's fee to the lienholder's attorney as allowed by the court;

(B) To pay all sums due the lienholder;

(C) The balance to be paid to persons holding prior interests in the real property as their interests may appear. The payment may be claimed within two (2) years from the date of confirmation of the sale, or in the case of a person under a legal disability within one (1) year from removal of the disability. If the payment is unclaimed within two (2) years the proceeds shall be credited to the county sinking fund. If a person under a legal disability claims the proceeds within one (1) year following removal of the disability and the proceeds have been credited to the county sinking fund, the person shall be paid out of the county sinking fund.

(v) No deficiency judgment shall be rendered against any party to an action pursuant to this subsection;

(vi) Liens on mineral production. The following shall apply:

(A) All taxes, fees, penalties and interest imposed upon mineral production under this article are an automatic and continuing lien in favor of the county in which the mineral was produced. The lien is on all property in the county, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any delinquent taxpayer to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i);

(B) A lien under this paragraph is also a lien on all interests of the delinquent taxpayer in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(C) Any lien arising under this paragraph is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by subparagraph (E) of this paragraph;

(D) The county may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the county until such appeal has been exhausted or concluded;

(E) In order to perfect a tax lien under this paragraph, the county treasurer shall file a notice of the tax lien and a certified copy of the delinquent tax statement with the clerk and recorder of the real estate records in the county in which the mineral production occurred. A copy of the lien shall be filed with the secretary of state, but such filing is not required to perfect the lien. The notice of the tax lien shall contain:

(I) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the delinquent taxpayer;

(II) The name and address of the county as the holder of the lien and the name of the contact person within the county;

(III) The amount of the tax, fees, penalties and interest owed;

(IV) A legal description of the premises from which the mineral was produced;

(V) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the delinquent taxpayer to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i) and located within the county, as well as all interest of the delinquent taxpayer in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(F) No other action beyond that described in subparagraph (E) of this paragraph shall be required to perfect a tax lien;

(G) The filing of the notice of the tax lien as described in subparagraph (E) of this paragraph shall constitute record notice of the tax lien;

(H) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(J) Any tax lien created under this paragraph and duly filed shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the county;

(K) In the event of foreclosure, the county shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(M) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(N) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i), the county may for good cause shown, release the lien on all property in the county, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(O) As used in this paragraph, "delinquent taxpayer" means any person who has the legal responsibility to pay ad valorem taxes, fees, penalties or interest on mineral production and who has not made payment as of the date due of such taxes, fees, penalties or interest. A delinquent taxpayer may include a mineral lessee who is receiving production from the mineral interest; the mineral lessor to the extent of the lessor's retained interest; an owner of a royalty, overriding royalty or other interest carved out of the mineral estate; a person severing the mineral if the person has the legal responsibility for remittance of ad valorem tax, fees, penalties or interest on the mineral production.

(e) Tax sales. The following shall apply:

(i) The following shall apply to the distraint and sale of personal property:

(A) If the county treasurer proceeds to collect delinquent taxes by distraint and sale of personal property the county treasurer:

(I) May keep the property at the expense of the owner;

(II) Shall give notice of the time and place of sale within five (5) days after the distraint in the manner required for notice of a sale of personal property under execution;

(III) Shall commence the sale within ten (10) days after the distraint;

(IV) May adjourn the sale from time to time, not exceeding three (3) days, shall adjourn the sale when there are no bidders, and shall put a notice of adjournment at the place of sale in the case of an adjournment;

(V) Shall return to the owner any surplus proceeds of sale after payment of taxes, interest, costs of keeping and transporting the property and fees of sale including charges provided by paragraph (ix) of this subsection, and render an account in writing of the sale and charges upon demand by the owner.

(B) The following fees, costs and charges shall be collected by the county treasurer to be credited to the county treasury:

(I) Twenty-three cents (\$.23) per mile for necessary travel; and

(II) Not to exceed twenty dollars (\$20.00) for advertising in the case of sale of personal property.

(ii) The following shall apply to sales of real property:

(A) If the county treasurer proceeds to collect delinquent taxes by sale of real property, he shall advertise notice of all sales of real property by publication thereof, once a week for three (3) weeks in a legal newspaper in the county, the first publication to be at least four (4) weeks prior to the day of sale and prior to the first week in September. If there is no legal newspaper published in the county, the county treasurer shall post a written notice of the sale at least thirty (30) days prior to the date of the sale within and near the front door of the courthouse and in three (3) public places in the county in which the major portion of the real property to be sold is situated;

(B) Notices of sale of real property for payment of delinquent taxes shall:

(I) Describe the real property to be sold, by providing the legal description and the street address for the property used by the United States postal service when available, or the street address used by the county or municipality if available;

(II) Contain the name of the record owner of the real property and the person in whose name the real property is assessed if different than the record owner;

(III) Enumerate the year or years for which taxes are delinquent and the amount of taxes, interest and penalties due and unpaid for each year;

(IV) Specify the date, time of opening and place of sale;

(V) Specify whether the property is subject to special assessments for local or public improvements and the amount thereof.

(C) Notices of sale shall be in substantially the following form:

(I)

Notice of Sale of Real Property for

Delinquent Taxes

State of Wyoming)

) ss

County of)

County Treasurer's Office, (year) ..

Notice is hereby given that I,, the duly elected, qualified and acting county treasurer within and for the county and state aforesaid, will on the day of A.D. (year).. at the courthouse at in the county and state aforesaid, offer for sale the following described real estate for taxes due and unpaid. The real estate will be sold subject to any special assessments for local or public improvements. Said sale shall take place between the hours of 9 a.m. and 5 p.m. of said day and will be continued from day to day, Sundays excepted, until all of said land has been sold.

The real property to be offered at said sale, together with the taxes, penalty, interest and costs due on the same is described as follows, to-wit:

Owner's Name and Description of Property Total Amount

for Which

Property Will

Be Sold.

Here state in whose name assessed and describe the property. Witness my hand the day and year first above mentioned.

.... County Treasurer.

(D) The notice of sale and text matter describing the real property to be sold shall be set in not larger than eight (8) point type, nor wider than the regular double column width of the newspaper. All sub-heads or captions designating school, irrigation or drainage districts, or other county subdivisions, shall be composed in black-faced type, not larger than eight (8) point, centered in double columns of not more than one (1) such line;

(E) Descriptions of all property offered for sale and listed in the name of one (1) owner shall be "run in" with the commas, semicolons and periods in a continuous line so as to use all space in each line thereof except space for tabulation of the total amount of the taxes, interest and costs, each line, when necessary, shall be leadered out to said total item, thus, \$;

(F) The name of the individual, firm, corporation or association to whom the property is assessed shall be set in capital letters, followed by an em dash immediately followed in the same line by the legal description and street address when available of the property to be sold which shall, if sufficiently long, continue to the end of the line leaving sufficient white space to classify the figures of the total amount for which the property is to be sold;

(G) The newspaper publisher shall follow the copy submitted to him by the county treasurer. The county treasurer shall prepare the copy for the publisher as herein provided and shall prepare the body matter of said tax list in the following form:

DOE, JOHN - SW1/4 Sec. 14; S1/2 SE1/4 Sec. 12; N1/2 NE1/4 Sec. 12; SE1/4 SW1/3 Sec. 32;
all in Twp. 12, Range 63 (street address when available)-----
---- \$134.25

ROE, JOHN - NW1/4 Sec. 12, Twp. 14, Range 63 (street address when available)-----
----- 54.76

(H) The continuation of lines used in the publication in directing the reader from page to page shall be in black-faced type, not larger than eight (8) point, shall occupy, in each case, not more than two (2) eight (8) point lines of double column width and shall be in the following form:

Delinquent Tax List of County, Wyoming (year).., Taxes

(Continued on Page or Continued from Page);

(J) Where the same individual, firm, corporation or association shall have assessed to it more than one (1) piece of real property located in the same school district the county treasurer shall so prepare his copy that all such pieces of property shall be advertised and appear under one (1) insertion of the name of the individual, firm, corporation or association.

(iii) The following shall apply to the time and place of sale, the purchasers, unsold property and the certificate of purchase:

(A) Sales of real property shall be held at the county courthouse or county building between 9:00 a.m. and 5:00 p.m., Sundays excluded, and may be adjourned from day-to-day until all lands are sold;

(B) Any person who offers to pay the amount of taxes, interest, penalties and costs including charges provided by paragraph (ix) of this subsection due on any real property is considered the purchaser thereof. The purchaser shall immediately pay the county treasurer all amounts due on the real property in the absence of which the real property shall again be offered for sale and the original purchaser disqualified. Any real property which cannot be sold for the amount of taxes, interest, penalties and costs shall be bid in for the county by the county treasurer. Real property bid in for the county shall be assessed each year and taxes placed thereon the same as other real property but shall be placed on a separate assessment roll and the valuation shall not be included in the county valuation. A list of the property shall be sent to the board on the first Monday in July for statistical purposes;

(C) Following completion of the sale the county treasurer upon payment of the fee provided by subparagraph (ix)(B) of this subsection shall make out, sign and deliver a certificate of purchase to the purchaser, or to the county in the event real property was bid in for the county without fee. The certificate of purchase shall describe the real property purchased, taxes and costs paid and shall state the amount of any special assessments for local or public improvements. Certificates

of purchase may be assigned by endorsement and assignment vests all right and title of the original purchaser in the assignee or his legal representatives. The county treasurer shall also note in the margin of the delinquent tax roll the certificate of purchase number and the amount for which the property was sold;

(D) The county commissioners of any county may sell and assign any certificate of purchase for real property bid in for the county pursuant to subparagraph (iii)(B) of this subsection at public or private sale at any time. If sold at public sale the commissioners may reject any bids and continue the sale until the property is sold;

(E) The holder of the certificate of purchase takes subject to any special assessments for local or public improvements.

(iv) The following shall apply to tax deeds to a county:

(A) Following four (4) years from the date of sale the county treasurer shall issue and record a tax deed to the county conveying real property for which the county holds unredeemed certificates of purchase. At least sixty (60) days prior to execution and delivery of the tax deed the county clerk shall inform by personal service or send a registered or certified letter to the person in whose name the property was assessed and mortgagees, if any, to their last known addresses, if any, complying with the notice requirements of subparagraph (v)(A) of this subsection;

(B) Following issuance of a tax deed to a county, the county commissioners may dispose of the property at private sale and cause a deed to be executed to the purchaser, signed by the commission chairman and the county clerk;

(C) Upon sale of real property by the county to private parties, the county assessor shall immediately place the property on the assessment roll of the county.

(v) The following shall apply to tax deeds to purchasers:

(A) The county treasurer shall accept applications and issue tax deeds for unredeemed real property subject to a certificate of purchase not less than four (4) nor more than six (6) years from the date of the original sale for taxes to the person in whose name the certificate of purchase was delivered or his assigns upon proper application, return of the certificate of purchase, payment of fees and proof of compliance with the notice requirements of this section to consist of the fact of personal service and the contents of the notice served in cases where personal service is made, or, in the case of service by publication, a sworn statement attached to a copy of the notice indicating the time of service by the publisher, manager or editor of the newspaper in which publication of notice was made;

(B) Holders of certificates of purchase of real property sold for delinquent taxes, including a holder's or county's assigns, upon application for a tax deed therefor shall furnish proof to the county treasurer:

(I) That at least three (3) months prior to the application a written or printed notice was served on each person in actual possession or occupancy of the real property and the person in whose name the property was taxed or assessed if upon diligent inquiry the persons can be found in the county; or

(II) If no person is in actual possession or occupancy of the property and if the person in whose name the property was taxed or assessed cannot be found in the county, that notice was published in a newspaper printed in the county, or if no newspaper is printed in the county, then in a newspaper printed in Wyoming nearest to the county seat of the county in which the property is located. The notice shall be published once a week for three (3) weeks, the first publication not more than five (5) months and the last publication not less than three (3) months prior to the application; and

(III) That notice was sent by certified or registered mail to the record owner and mortgagees, if any, of the real property if their addresses are known or disclosed by the public records.

(C) Notices required by this paragraph shall contain the following:

(I) When the applicant purchased the real property;

(II) In whose name the real property was taxed;

(III) A description of the real property;

(IV) The year the property was taxed or assessed;

(V) When the time of redemption will expire;

(VI) When application for a tax deed will be made;

(VII) The amount of any special assessments for local or public improvements.

(D) Following issuance of a tax deed, the grantee shall file the notice and proof of service to be recorded as other instruments affecting the conveyance of real property. The tax deed, when recorded, is subject to the provisions of W.S. 34-2-131 through 34-2-135.

(vi) Form of tax deeds. The following shall apply:

(A) Tax deeds executed by the treasurer shall be substantially in the following form:

Know all men by these presents, that whereas, the following described real property, viz: (here insert the description) situated in the County of, and State of Wyoming, was subject to taxation for the year (or years) A.D.; and whereas the taxes assessed upon said real property for the year (or years) aforesaid, remained due and unpaid at the date of such sale hereinafter

named, and whereas the treasurer of the said county did on the day of, A.D., by virtue of the authority vested by law, at (an adjourned sale) the sale begun and publicly held on the day of, A.D., expose to public sale at the court house (or county building) in the county aforesaid, in substantial conformity with all the requirements of the statute in such case made and provided, the real property above described, for the payment of the taxes, interest and costs then due, and remaining unpaid on said property, and whereas at the time and place aforesaid, A. B., of the county of, and of, having offered to pay the sum of dollars and cents, being the whole amount of taxes, interest and costs then due and remaining unpaid on said property for (here follows a description of the property sold) which was the least quantity bid for, and payment of said sum having been made by him to the said treasurer the said property was stricken off to him at that price (and whereas the said A. B. did, on the day of, A.D., duly assign the certificate of the sale of the property as aforesaid, and all his right, title and interest to said property, to C. D. of the County of, and of) and, whereas four (4) years have elapsed since the date of said sale, and the said property has not been redeemed therefrom, as provided for by law; now, therefore, I, E. F., treasurer of the county aforesaid, for and in consideration of the said sum to the treasurer paid as aforesaid, and by virtue of the statute in such case made and provided, have granted, bargained and sold, and by these presents do grant, bargain and sell, unto the said A. B. (or C. D.) his heirs and assigns, the real property last hereinbefore described, to have and to hold unto him, the said A. B. (or C. D.) his heirs and assigns forever, subject, however, to all the rights of redemption provided by law and to any special assessments for unpaid local or public improvements.

In witness whereof, I, E. F., treasurer, as aforesaid by virtue of the authority aforesaid, have hereunto subscribed my name, on this day of, A.D.

E. F., Treasurer.

(B) Tax deeds shall be acknowledged by the treasurer.

(vii) The following shall apply to tax deeds:

(A) No irregularity or informality in the advertisement of sale provided by paragraph (ii) of this subsection shall affect the legality of the sale or the title to any real property conveyed by a subsequent treasurer's tax deed. In all cases the provisions of this act shall be deemed sufficient notice to the owners of the sale of the property;

(B) Any grantee of a tax deed or county commissioner's deed pursuant to paragraph (iv) or (v) of this subsection, and successors in title are entitled to possession of the real property conveyed by the deed and the deed is prima facie evidence of title to the property described subject to special assessments for local or public improvements. The burden of proof shall be upon any party seeking to invalidate title conveyed by a tax or county commissioner's deed in any action in any court in Wyoming;

(C) Books and records of the county clerk's and county treasurer's offices, on copies duly certified, shall be deemed sufficient evidence to prove the sale of any real property for taxes, the redemption thereof, or the payment of the taxes thereon;

(D) No action for the recovery of real property sold for the nonpayment of taxes shall be maintained unless commenced within six (6) years after the date of sale for taxes.

(viii) The following shall apply to the indemnification of a purchaser under a void sale and a lien under an invalid sale:

(A) When real property has been sold for delinquent taxes unlawfully in consequence of any mistake, irregularity or unlawful act of a county treasurer rendering the sale void, the county shall pay the purchaser or his assignee the total amount to which he would have been entitled upon redemption if the property had been rightfully sold. The county treasurer and his sureties are liable to the county for the amount paid if due to an act of the county treasurer or his deputies;

(B) When real property has been sold or conveyed for delinquent taxes and it is discovered or adjudged that the sale or conveyance was invalid and the purchaser or grantee has no legal right of recovery from the county as provided by subparagraph (A) of this paragraph, the purchaser or grantee has a lien against the real property for the amount due on any taxes for which the property was sold or conveyed plus any subsequent taxes thereon paid by the purchaser or his assigns plus interest of eight percent (8%) per annum. The lien may be enforced in any court of competent jurisdiction;

(C) If the grantee of a tax deed or persons claiming under him by virtue of the tax deed are defeated in any action for the recovery of the real property conveyed by the tax deed, the court shall grant judgment in favor of the grantee or person claiming under him against the successful party to the suit before the successful party is awarded relief or granted possession of the real property. The judgment, which is a lien against the real property, shall be for the amount of all taxes paid on the real property by the grantee or person claiming under him, interest at eight percent (8%) per annum on the amount paid at the tax sale and on subsequent taxes from the time paid and costs as allowed by law including the cost of the tax deed and recording the tax deed.

(ix) The following fees, costs and charges shall be collected by the county treasurer to be credited to the county treasury:

(A) Twenty-three cents (\$.23) per mile for necessary travel and not to exceed twenty dollars (\$20.00) for advertising in the case of sale of personal property and not to exceed twenty dollars (\$20.00) for advertising in the case of sale of real property to collect delinquent taxes;

(B) Not to exceed twenty dollars (\$20.00) for issuing a certificate of purchase;

(C) Twenty-five dollars (\$25.00) for issuing a treasurer's deed to a private purchaser;

(D) Not to exceed twenty dollars (\$20.00) for issuing a certificate of redemption.

39-13-109. Taxpayer remedies.

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this chapter.

(b) Appeals. The following shall apply:

(i) The county assessor shall notify any person whose property assessment has been increased by the county board of equalization of the increase. Any person wishing to review an assessment of his property shall contact the county assessor not later than thirty (30) days after the date of the assessment schedule. Any person wishing to contest an assessment of his property shall file not later than thirty (30) days after the date of the assessment schedule properly sent pursuant to W.S. 39-13-103(b)(vii), a statement with the county assessor specifying the reasons why the assessment is incorrect. The county assessor shall provide a copy to the county clerk as clerk of the county board of equalization. The county assessor and the person contesting the assessment, or his agent, shall disclose witnesses and exchange information, evidence and documents relevant to the appeal, including sales information from relevant statements of consideration if requested, no later than fifteen (15) days prior to the scheduled county board of equalization hearing. The assessor shall specifically identify the sales information used to determine market value of the property under appeal. A county board of equalization may receive evidence relative to any assessment and may require the person assessed or his agent or attorney to appear before it, be examined and produce any documents relating to the assessment. No adjustment in an assessment shall be granted to or on behalf of any person who willfully neglects or refuses to attend a meeting of a county board of equalization and be examined or answer any material question upon the board's request. Minutes of the examination shall be taken and filed with the county clerk;

(ii) A county assessor may appeal any decision or order of the county board of equalization to the state board of equalization;

(iii) Any person aggrieved by any final administrative decision of the department may appeal to the board. Appeals shall be made in a timely manner as provided by rules and regulations of the board by filing with the board a notice of appeal specifying the grounds therefor. The department shall, within a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(iv) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated;

(v) The board and department shall not compromise or reduce the tax liability of any person owing a tax to the state of Wyoming, except that the department for good cause, may, but is not required to, compromise and settle with the taxpayer for payment of any taxes owed to the state of Wyoming which tax liability is disputed in good faith by the taxpayer and which liability has

not been settled in law. In case the department and the person owing the tax do not agree with respect to tax liability, the department shall by order, assess and levy the full amount of tax due and any person aggrieved by the assessment may appeal the decision to the board pursuant to the Wyoming Administrative Procedure Act;

(vi) In any appeal to a county board of equalization authorized by this section, the taxpayer may present any credible evidence, including expert opinion testimony, to rebut the presumption in favor of a valuation asserted by the county assessor.

(c) Refunds. The following shall apply:

(i) Within one (1) year following an illegal assessment, levy or collection of taxes an action may be filed in district court to enjoin the illegal assessment, levy or collection. The action shall be against the county assessor in the case of an illegal assessment, the governmental entity which levies an illegal levy, the county treasurer if the levy is entered on the tax list, or against the governmental entity if the taxes were collected and paid to the entity;

(ii) If any person pays any tax, or portion thereof, found to have been erroneous or illegal, the board of county commissioners shall direct the county treasurer to refund the erroneous or illegal payment to the taxpayer. When an increase in the value of any product is subject to the approval of any agency of the United States of America or the state of Wyoming, or of any court, the increased value shall be subject to property taxation. In the event the increase in value is disapproved, either in whole or in part, then the amount of tax which has been paid on the disapproved part of the value shall be considered excess tax. Within one (1) year following the final determination of value, any person who has paid any such excess tax may apply for a refund, and the board of county commissioners shall refund the amount of excess tax paid. Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(iii) Repealed effective January 1, 2008.

(iv) The following shall apply to the property tax refund program:

(A) On or before the first Monday in June, upon the filing of an affidavit demonstrating an adequate showing that he is qualified under subparagraph (B) or (C) of this paragraph, any person may apply to the county treasurer or department of revenue for a property tax refund from property taxes paid with any applicable interest and penalties on or before the first Monday in June for the preceding calendar year upon his principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years prior to applying for a refund under this paragraph. Subject to legislative appropriation, the affidavit shall include information as required by rule and regulation on a form approved by the department of revenue. The tax refund granted shall be as provided by subparagraph (C) of this paragraph;

(B) Gross income as used in this subparagraph shall be defined by the department through rules and regulations. Such gross income shall be verified by federal income tax returns which shall accompany the application for refund, if federal income tax returns were required and filed, or whatever other means necessary as determined by the department through rules and regulations. The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The department shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the person's gross income including the total household income of which the person is a member does not exceed the greater of three-fourths (3/4) of the median gross household income for the applicant's county of residence or the state, as determined annually by the economic analysis division of the department of administration and information. Additionally, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed one hundred thousand dollars (\$100,000.00) per adult member of the household as adjusted annually by the statewide average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information, excluding the following:

(I) The value of the home for which the taxpayer is seeking a tax refund;

(II) One (1) personal motor vehicle per adult in the household;

(III) Household furnishings and personal property;

(IV) Assets held in an individual retirement account (IRA) or other bona fide pension plan;

(V) The cash value of any life insurance policies held;

(VI) Assets held in a medical savings account.

(C) A refund granted under this paragraph shall not exceed one-half (1/2) of the applicant's prior year's property tax, but in no instance shall the amount of refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county of residence as determined annually by the department of revenue;

(D) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year the county shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;

(E) The department shall promulgate rules and regulations necessary to implement this paragraph;

(F) Repealed By Laws 2009, Ch. 73, 2.

(G) This paragraph is repealed January 1, 2015.

(d) Credits. The following shall apply:

(i) The following shall apply to the home owner's tax credit:

(A) Subject to subparagraph (G) of this paragraph, a person who occupies a specified homestead as his home and principal residence is entitled to a property tax credit in the amount provided by subparagraph (D) or (E) of this paragraph. No more than one (1) home owner's tax credit shall be allowed on the same piece of property during any year;

(B) A person who wishes to claim a home owner's tax credit shall file a claim under penalties of perjury with the county assessor on or before the fourth Monday in May on forms provided by the department of revenue. The forms may be mailed to property owners and may be published in a newspaper by county assessors and the mailed or published form may be filled out and returned by mail or in person to county assessors. The applicant shall list the property claimed to be subject to the tax credit, state that the property is the principal place of residence of the applicant and state that no other home owner's claims have been or will be submitted by the applicant during the remainder of the calendar year. False claims are punishable as provided by W.S. 6-5-303;

(C) In completing the assessment roll of the county the county assessor shall indicate the assessed value used as a base for computation of the home owner's tax credit and the county treasurer shall collect from the property owner the amount of tax due minus the amount of tax credit allowed. On or before September 1, county assessors shall certify the credits granted pursuant to this section to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property tax credit had not been granted. The county treasurer shall distribute to each governmental entity the actual amount of revenue lost due to the tax credit;

(D) The tax credit under subparagraph (A) of this paragraph is one thousand four hundred sixty dollars (\$1,460.00) times the mill levy to be applied against the property if the dwelling and land, not to exceed two (2) acres on which the dwelling is located, have a combined assessed value of less than three thousand nine hundred dollars (\$3,900.00), or five hundred ninety dollars (\$590.00) times the mill levy to be applied against the property if the dwelling and land, not to exceed two (2) acres on which the dwelling is located, have a combined assessed value of at least three thousand nine hundred dollars (\$3,900.00) but less than five thousand eight hundred fifty dollars (\$5,850.00) and if:

(I) The dwelling and land on which the dwelling is located are owned by the same person or entity; and

(II) The dwelling has been occupied in Wyoming since the beginning of the calendar year by the applicant.

(E) The tax credit under subparagraph (A) of this paragraph is five hundred ninety dollars (\$590.00) times the mill levy to be applied against the property if:

(I) The dwelling has an assessed value of less than five thousand eight hundred fifty dollars (\$5,850.00); and

(II) The land on which the dwelling is located is not owned by the same person or entity owning the dwelling; and

(III) The dwelling has been occupied in Wyoming since the beginning of the calendar year by the applicant.

(F) As used in this paragraph:

(I) "Applicant" means:

(1) A person who occupies and owns a homestead either solely or jointly with his spouse;

(2) A person who occupies a homestead as a vendee in possession under a contract of sale;

(3) A person who occupies a homestead owned by a corporation primarily formed for the purpose of farming or ranching if the person is a shareholder or is related to a shareholder of the corporation; or

(4) A person who occupies a homestead owned by a partnership primarily formed for the purpose of farming or ranching if the person is a partner or is related to a partner in the partnership.

(II) "Dwelling" means a house, trailer house, mobile home, transportable home or other dwelling place.

(G) Every person or entity holding an escrow for the payment of taxes on property owned by another shall notify the owner of the property of the amount of home owner's tax credit allowed to the owner under this paragraph annually on or before October 1;

(H) The home owner's tax credit authorized by this paragraph is allowed during a fiscal year only if the legislature has appropriated monies that the department determines to be necessary to reimburse all local governments for tax losses created by this paragraph during that fiscal year. When it appears to the state treasurer that the monies appropriated are insufficient to reimburse the counties as provided herein, the money available shall be prorated among the counties at an amount less than one hundred percent (100%);

(J) The purpose of this paragraph is to provide general property tax relief for certain persons who own their residences through a system of tax credits and general fund appropriations. The relief provided is to offset in part the general tax burden. Thus, the tax relief provided is determined by reference to property tax assessment and collection mechanisms but is not limited to property tax relief nor formulated upon legislative power to relieve such taxes. It is for the general relief of taxes and grounded upon general legislative power. In adopting this method of reimbursement of property taxes and providing that no local government shall incur any loss of property tax revenue under subparagraph (H) of this paragraph, any bond issues or other matters relying upon the assessed value of a local government for computation shall be predicated upon the assessed value of the local government before computation of tax credits under this paragraph.

(e) Redemption. The following shall apply:

(i) Real property sold for delinquent taxes may be redeemed by the legal owner after the date of sale but before a valid tax deed application has been filed and accepted by the county treasurer pursuant to W.S. 39-13-108(e)(v)(A), by paying to the county treasurer to be held subject to order of the holder of the certificate of purchase, the amounts provided by paragraph (iv) or (v) of this subsection. The county treasurer, if satisfied the person has a right to redeem the property, shall issue to the legal owner or his assigns a certificate of redemption stating the facts of the sale substantially as contained in the certificate of purchase, the date of redemption, the amount paid and the name of the person redeeming the property. The county treasurer shall note the redemption in his records and notify the holder of the certificate of purchase;

(ii) A mortgagee of real property, or a purchaser of real property at a mortgage foreclosure sale, shall have the right to partially redeem a certificate of purchase as to that portion of real property in which the mortgagee or purchaser holds an interest. The procedure for partial redemption of certificates of purchase shall be the same as provided in paragraph (i) of this subsection, except that the certificate of redemption shall state the appropriate facts of the partial redemption. A partial redemption under this subsection shall not affect the legal status of a certificate of purchase to the extent of any real property remaining unredeemed;

(iii) An amount not to exceed twenty dollars (\$20.00) shall be collected by the county treasurer to be credited to the county treasury for the issuance of a certificate of redemption;

(iv) A person redeeming real property from a person holding a certificate of purchase shall pay the following amounts, excluding attorney's fees, before being entitled to a certificate of redemption:

(A) The amount for which the property was sold at the tax sale, or in the case of a partial redemption, the amount allocated by the county assessor to the portion being redeemed, including the charges provided by W.S. 39-13-108(e)(ix)(A) and (B) plus:

(I) Three percent (3%); plus

(II) Interest at eight percent (8%) per annum since the date of sale except fifteen percent (15%) per annum on all property sold at date of 1982 tax sale and thereafter.

(B) The amount of taxes accruing since the date of sale plus eight percent (8%) per annum if the subsequent taxes were paid by the holder of the certificate of purchase dated before 1982 tax sale. Commencing at date of 1982 tax sale, interest on subsequent taxes if paid by the holder of the certificate of purchase shall be fifteen percent (15%) per annum;

(C) Actual expenses, not to exceed two hundred fifty dollars (\$250.00) incurred by the holder of the certificate of purchase if redemption occurs after the holder has given notice of his intent to apply for a treasurer's deed, upon filing a sworn statement of the expense with the county treasurer.

(v) A person redeeming real property from a county holding a certificate of purchase shall pay the amounts provided by subdivision (iv)(A)(II) and subparagraph (iv)(B) of this subsection before being entitled to a certificate of redemption.

(f) Escrow. If taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution under W.S. 39-13-111 until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided under W.S. 39-13-111.

39-13-110. Statute of limitations.

(a) All personal property taxes not collected within ten (10) years from the time the taxes were levied shall be cancelled and are thereafter uncollectible.

(b) Property omitted from prior year tax lists discovered by the county assessor shall be added to the assessment roll and taxes computed and collected for the period the property was omitted not exceeding five (5) prior years or since the last change in ownership, whichever is less.

(c) Any person, county, municipality or political subdivision holding a certificate of purchase or tax deed issued for delinquent taxes has a lien against the real property which is subject to the certificate of purchase or tax deed to the extent of taxes, costs and penalties accrued plus interest, accruing penalties and the value of improvements placed on the real property by the lienholder or his assigns while lawfully in possession of the premises. The lien is superior to all other liens except those created by junior tax sales or payment of subsequent taxes by another person. The lien may be enforced in the district court of the county in which the real property lies or in any district court in which an action is filed in which the lienholder is made a defendant. The action shall be conducted in a manner similar to foreclosures of mortgages and sales thereunder. The decree may contain an order of sale directing the sheriff to advertise and sell the real property without appraisal and make a return of the proceedings within sixty (60) days. No action provided by this section may be commenced less than four (4) years nor more than ten (10) years from the date of the original tax sale.

(d) Any person entitled to sales proceeds under W.S. 39-13-108(d)(iv)(C) may claim those amounts within two (2) years from the date of confirmation of the sale, or in the case of a person under a legal disability within one (1) year from removal of the disability. If the payment is unclaimed within two (2) years the proceeds shall be credited to the county sinking fund. If a person under a legal disability claims the proceeds within one (1) year following removal of the disability and the proceeds have been credited to the county sinking fund, the person shall be paid out of the county sinking fund.

(e) No action for the recovery of real property sold for the nonpayment of taxes shall be maintained unless commenced within six (6) years after the date of sale for taxes.

39-13-111. Distribution.

(a) The following shall apply to the distribution of tax collections:

(i) The county treasurer shall keep accurate records of taxes collected for each governmental entity for which a tax levy is made pursuant to W.S. 39-13-104(k) and shall pay the taxes collected to the treasurer of each governmental unit or settle accounts with the county commissioners as hereafter provided:

(A) On the first day of each month in the case of cities, towns, irrigation districts, drainage districts, county libraries and the state and statewide levies. One-half percent (.5%) shall be deducted from payments to cities and towns and credited to the county treasury as reimbursement for county expenses in collecting taxes for the city or town;

(B) On November 25, May 25 and when the board of county commissioners requires, settle county accounts with the board of county commissioners;

(C) To school districts as provided by W.S. 21-13-207;

(D) On the second Monday of each month including all interest received in the case of community colleges;

(E) On November 10, January 10 and May 10 for all other governmental entities.

(ii) Upon sale of property for the nonpayment of taxes, the proceeds thereof shall be distributed as follows:

(A) The portion attributable to school district levies is payable to the proper school district;

(B) The portion attributable to a levy by a city or town is payable to the proper city or town;

(C) The balance is payable to the county general fund.

(iii) The county treasurer shall credit all taxes collected from rail car companies to a separate account and after the regular state, county and school district levies are made, distribute them in the same manner property taxes are distributed. To determine the entitlement to the state, county and school districts the county treasurer shall apportion the taxes to the various school districts through which the rail cars may have operated on the ratio that main track mileage in each school district bears to the total main track mileage within the county.

(b) If taxes are paid under protest to the extent of and due to an appeal pending before the board or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law.

39-13-112. Property taxation of certain helium.

(a) As used in this section:

(i) "Helium" means helium which is a component of a natural gas stream leased by the United States to any lessee pursuant to the Mineral Leasing Act of 1920, 30 U.S.C. section 181. All other helium shall be subject to ad valorem taxation pursuant to the provisions of this chapter;

(ii) All other definitions in W.S. 39-13-101 and 39-14-201 are incorporated herein by reference to the extent that they may apply.

(b) Administration; confidentiality: The department shall annually value and assess helium production at its fair market value for taxation in accordance with the applicable provisions of W.S. 39-13-102.

(c) Taxable event: There is levied an ad valorem tax on the value of the gross product produced, as provided in article 15, section 3 of the Wyoming constitution, on the helium produced in this state. The tax imposed by this subsection shall be in addition to all other taxes imposed by law.

(d) Basis of tax: Helium shall be valued for taxation as natural gas as provided in W.S. 39-14-203(b).

(e) Taxpayer: Any person producing helium; or, to the extent of his interest ownership, any person owning or producing an interest in the helium, by lease or other contract right, is liable for the payment of the ad valorem taxes together with any penalties and interest, provided however, that helium shall be subject to the ad valorem tax only once.

(f) Tax rate: Helium shall be subject to the ad valorem tax rate as provided in W.S. 39-13-104.

(g) Exemptions: The exemptions from taxation provided by W.S. 39-13-105 shall apply to helium.

(h) Compliance; collection procedures: The ad valorem tax related provisions of W.S. 39-13-107 shall apply to helium production.

(j) Enforcement: All ad valorem tax related provisions of W.S. 39-13-108 shall apply to helium production.

(k) Taxpayer remedies: All ad valorem tax related provisions of W.S. 39-13-109 shall apply to helium production.

(m) Distribution: Ad valorem tax revenues from helium production shall be distributed as provided by W.S. 39-13-111.