

Filing Requirements

All special districts have the responsibility to report their formation, organization or boundary change to the county assessor and the DOR.

All required documents must be filed with the DOR within 10 days of the formation, organization or boundary change.

Failure to file the required documents with the DOR prior to the Jan 1st deadline will result in the district being considered non-compliant for that tax year and the district will not be authorized to levy a mill.

The required documents that need to be filed include:

- Resolution or Formation Document
- An official map that clearly outlines the approved boundary*
- Complete legal description*

* See DOR Chapter 21 Tax District Mapping rules for more information

<http://wyo-prop-div.wyo.gov/tax-districts/rules-td>

Additional information regarding tax districts; including rules, publications, maps & GIS data, can be found under the Tax District tab on the Property Tax Divisions website at

<http://wyo-prop-div.wyo.gov/home>

Types of Special Districts

Cemetery
Community Colleges
Conservation
Downtown Development Authority
Fire Protection
Hospital
Improvement & Service
Museum
Regional Transportation Authority
Resorts
Rural Health Care
Senior Citizen Services
Solid Waste Disposal
Water and Sewer
Water Conservancy
Weed and Pest

Additional Resources

Wyoming Department of Audit
<http://audit.wyo.gov>
Wyoming State Engineers office
<https://sites.google.com/a/wyo.gov/seo>
State of Wyoming Statutes
<http://legisweb.state.wy.us/LSOWEB/wyStatutes.aspx>



Special District Reporting Guidelines

A brief summary to assist any governmental entity in the State of Wyoming with the authority to levy property taxes

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Petitions

- W.S 22-29-105 through 22-29-109.
- Taxing entity must submit a formation petition, proposed map and legal description to county assessor and Department of Revenue (DOR).
- The DOR and the county assessor will review the boundaries of the proposed district for any conflict, overlap, gap or other boundary issue and respond within 60 days.
- Once approved by the county assessor and DOR, the petition for formation needs to be filed with the county commissioners.
- County commissioners are required to set a date that is no more than 90 days after the petition is filed, to hear the petition and determine if the area could benefit by the formation of the district.

Formations

- W.S 22-29-110 through 22-29-116.
- Under the direction of the county clerk, an election will be conducted to vote on the formation of a district.
- Once the formation of a district is approved, the county commissioners will generate a Resolution for Formation, sign and file the resolution with the county clerk's office and the Secretary of State.
- Within 10 business days after the date of formation, new districts are required to file a copy of the documents authorizing formation, a copy of the official map and/or a legal description to the DOR, the county assessor and the county clerk's office.
- All documents must meet the requirements outlined in the DOR's Chapter 21 agency rules.

Annexations

- W.S 22-29-301 through 22-29-305.
- All enlargement petitions must be reviewed and approved by the district directors, the DOR and county assessor prior to the official change.
- The petition process is governed by W.S. 22-29-105 through 22-29-108.
- All enlargement petitions must be filed with the county commissioners.
- An election does not need to be held if the petition states that all land owners within the new area and the district's board of directors agree to the inclusion.
- If a special district changes its boundaries by enlargement, merger, exclusion or dissolution it must submit the official document to the DOR by January 1.