

ENROLLED ACT NO. 18, SENATE

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2003 GENERAL SESSION

AN ACT relating to taxation and revenue; providing for property tax liens on mineral production as specified; providing a definition; and providing for an effective date.

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

**Section 1.** W.S. 39-13-108(d) by creating a new paragraph (vi) is amended to read:

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

(d) Liens. The following shall apply:

(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;

ORIGINAL SENATE  
FILE NO. 0052

ENROLLED ACT NO. 18, SENATE

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2003 GENERAL SESSION

(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;

ORIGINAL SENATE  
FILE NO. 0052

ENROLLED ACT NO. 18, SENATE

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2003 GENERAL SESSION

(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;

ORIGINAL SENATE  
FILE NO. 0052

ENROLLED ACT NO. 18, SENATE

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2003 GENERAL SESSION

(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

ORIGINAL SENATE  
FILE NO. 0052

ENROLLED ACT NO. 18, SENATE

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2003 GENERAL SESSION

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.

**Section 2.** This act is effective January 1, 2004.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk