

HOUSE BILL NO. HB0182

Property tax levy-date.

Sponsored by: Representative(s) Cohee and Senator(s) Peck

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
 2 levying of property tax mill levies by the county
 3 commissioners as specified; and providing for an effective
 4 date.

5

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

7

8 **Section 1.** W.S. 39-13-102(g) and 39-13-107(b)(i)(A)
 9 are amended to read:

10

11 **39-13-102. Administration; confidentiality.**

12

13 (g) On or before the first ~~Monday~~Tuesday of August,
 14 the board of county commissioners shall by order entered of
 15 record levy the requisite taxes for the year. On or before
 16 the third Monday in August the county assessor shall
 17 compute the taxes from the corrected valuations as

1 corrected by the state board and entered by the county
2 assessor in the column of corrected valuations. The county
3 assessor shall deliver the tax list and his warrant for the
4 collection of the taxes to the county treasurer setting
5 forth the assessment roll, with the taxes extended,
6 containing in tabular form and alphabetical order the names
7 of persons in whose names property has been listed in the
8 county, with the classes of property and the value, total
9 amount of taxes and column of numbers and values and total
10 taxes footed commanding the treasurer to collect the taxes.
11 At the end of the tax list and warrant, the county assessor
12 shall prorate the total taxes levied to the several funds.

13

14 **39-13-107. Compliance; collection procedures.**

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

18

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

21

22 (A) On or before the first ~~Monday~~Tuesday
23 of August, the board of county commissioners shall by order
24 entered of record levy the requisite taxes for the year. On

1 or before the third Monday in August the county assessor
2 shall compute the taxes from the corrected valuations as
3 corrected by the state board and entered by the county
4 assessor in the column of corrected valuations. The county
5 assessor shall deliver the tax list and his warrant for the
6 collection of the taxes to the county treasurer setting
7 forth the assessment roll, with the taxes extended,
8 containing in tabular form and alphabetical order the names
9 of persons in whose names property has been listed in the
10 county, with the classes of property and the value, total
11 amount of taxes and column of numbers and values and total
12 taxes footed commanding the treasurer to collect the taxes.
13 At the end of the tax list and warrant, the county assessor
14 shall prorate the total taxes levied to the several funds;

15

16 **Section 2.** This act is effective immediately upon
17 completion of all acts necessary for a bill to become law
18 as provided by Article 4, Section 8 of the Wyoming
19 Constitution.

20

21

(END)