

SENATE FILE NO. SF0068

Water districts-funds for maintenance projects.

Sponsored by: Select Water Committee

A BILL

for

1 AN ACT relating to irrigation projects; authorizing  
 2 irrigation districts, watershed improvement districts and  
 3 water conservancy districts to direct a portion of annual  
 4 district funding for major maintenance projects;  
 5 authorizing investments of major maintenance accounts;  
 6 authorizing water conservancy districts to assess mills for  
 7 major maintenance projects as specified; and providing for  
 8 an effective date.

9

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

11

12 **Section 1.** W.S. 41-3-771, 41-7-402(a) and 41-8-121(a)  
 13 are amended to read:

14

15 **41-3-771. Methods of levying and collecting; class A.**

16

1 To levy and collect taxes under class A as provided in W.S.  
2 41-3-770, the board shall, in each year, determine the  
3 amount of money necessary to be raised by taxation, taking  
4 into consideration other sources of revenue of the  
5 district, and shall fix a rate of levy which when levied  
6 upon every dollar of assessed valuation of property within  
7 the district, and with other revenues will raise the amount  
8 required by the district, to supply funds for paying  
9 expenses of organization, for surveys and plans, paying the  
10 costs of construction, operating and maintaining the works  
11 of the district; provided, however, that said rate shall  
12 not exceed one-half (1/2) mill on the dollar, prior to the  
13 delivery of water from the works, and thereafter not to  
14 exceed one (1) mill on the dollar, of assessed valuation of  
15 the property within the district, except in the event of  
16 accruing defaults and/or deficiencies where an additional  
17 levy may be made as provided in W.S. 41-3-775 and except as  
18 authorized in this section for major maintenance projects.

19 The board shall on or before the third Monday of July of  
20 each year, certify to the board of county commissioners of  
21 each county within the district or having a portion of its  
22 territory in the district, the rate so fixed with direction  
23 that at the time and in the manner required by law for

1 levying of taxes for county purposes, such board of county  
2 commissioners shall levy such tax upon the assessed  
3 valuation of all property within the district, in addition  
4 to such other taxes as may be levied by such board of  
5 county commissioners, at the rate so fixed and determined;  
6 provided, however, that said assessment and tax levied  
7 under the provisions of this act shall not be construed as  
8 being a part of the general county mill levy. The amount to  
9 be raised under this section may include an amount for  
10 major maintenance projects for any aging irrigation  
11 infrastructure project. An amount not to exceed one (1)  
12 additional mill may be assessed for the purpose of major  
13 maintenance projects. All amounts assessed for major  
14 maintenance projects shall be held in a separate major  
15 maintenance account and funds in the account may be  
16 invested with the state treasurer in local government  
17 investment equity pools.

18

19 **41-7-402. Due dates; annual budget of district;**  
20 **hearings on budget; petition for additional funds; hearings**  
21 **on petition.**

22

1           (a) Assessments to meet expenses of any current year  
2 of any district shall become due, payable and delinquent at  
3 such time or times each year as may be fixed by law for  
4 state and county taxes to become due, payable and  
5 delinquent. Commissioners having charge of any irrigation  
6 district shall on or before the first Tuesday of June of  
7 each year file with the clerk of the court having  
8 jurisdiction of such district, a report showing an itemized  
9 estimate of the money to be raised by assessment within the  
10 district for the purpose of constructing new work,  
11 maintenance and to meet the yearly current expenses of the  
12 district. In addition to the amount above provided, the  
13 commissioners may add a sum which in their judgment shall  
14 be sufficient to provide for possible delinquencies. Within  
15 thirty (30) days after filing such annual report, at a time  
16 and place to be fixed by the court or a judge thereof, the  
17 judge shall examine such report, hear all objections  
18 thereto, fix and determine the amount to be raised by  
19 assessments for the current year and cause such  
20 adjudication to be entered of record in said court and a  
21 certified copy thereof to be delivered to the commissioners  
22 of such district. The commissioners shall add thereto such  
23 amount as may be necessary to meet the principal and

1 interest on lawful indebtedness of the district maturing  
2 during the current year, together with a sum which in their  
3 judgment shall be sufficient to provide for possible  
4 delinquencies. When thus completed it shall be known as  
5 "the budget of .... district for the year (year)" and also  
6 be verified under oath by any one (1) of the commissioners.  
7 The amount to be raised under this subsection may also  
8 include an amount for major maintenance projects for any  
9 aging irrigation infrastructure project. All amounts  
10 assessed for major maintenance projects shall be held in a  
11 separate major maintenance account and shall be pooled  
12 until the amount in the account is sufficient to provide  
13 funding for the major maintenance project. Funds in the  
14 major maintenance account may be invested with the state  
15 treasurer in local government investment pools.

16

17 **41-8-121. Assessments generally.**

18

19 (a) The board of directors shall, on or before the  
20 third Monday in July of each year, certify to the board of  
21 county commissioners of the county within the watershed  
22 improvement district in which assessed land is located the  
23 amount of the annual installments of assessments against

1 the land, together with a fair proportionate amount of the  
2 estimated operating and maintenance charges apportioned to  
3 the land for the next succeeding year. Thereupon the county  
4 commissioners shall certify to and deliver the assessment  
5 roll to the county assessor of the county and the county  
6 assessor shall extend the amounts so certified on the tax  
7 roll as a flat special assessment against the land  
8 benefited. The assessments shall be subject to the same  
9 interest and penalties in case of delinquency as in the  
10 case of general taxes, and shall be collected at the same  
11 time and in the same manner as in the case of general  
12 taxes; provided, that the assessments shall become due and  
13 payable only at the times and in the amounts as may be  
14 determined by the board of directors. The amount to be  
15 raised under this subsection may also include an amount for  
16 major maintenance projects for any aging irrigation  
17 infrastructure project. All amounts assessed for major  
18 maintenance projects shall be held in a separate major  
19 maintenance account and shall be pooled until the amount in  
20 the account is sufficient to provide funding for the major  
21 maintenance project. Funds in the major maintenance account  
22 may be invested with the state treasurer in local  
23 government investment pools.

1

2       **Section 2.** This act is effective July 1, 2026.

3

4

(END)