

CHAPTER 21

TAX DISTRICT MAPPING

(REQUIREMENTS FOR GOVERNMENTAL ENTITIES TO REPORT FORMATION, BOUNDARIES AND BOUNDARY CHANGES)

Section 1. Authority.

These rules are promulgated under the authority of W.S. 39-11-102(b) and 39-11-102(c)(xxiv).

Section 2. Purpose. These rules are intended to establish standards for entities with the authority to levy or require the levy of property taxes to report their formation and their legal geographical boundaries and changes thereto to the Department of Revenue and to the county assessors and county clerks of the county or counties in which the entities lie, as required by Wyoming statutes.

Section 3. Definitions.

(a) "Compliant" or "compliance" means the entity (defined below) has met the requirements of these rules and of the statutes governing the formation of entities and modifications to their boundaries.

(b) "Department" means the Department of Revenue.

(c) "Entity" means any governmental entity in the state of Wyoming with the authority to levy or require the levy of property taxes and includes, but is not limited to, municipalities, school districts, cemetery districts, community college districts, downtown development authorities, fire protection districts, flood control districts, hospital districts, improvement and service districts, museum districts, regional transportation authorities, rural healthcare districts, sanitary and improvement districts, senior citizen service districts, conservation or resource districts, solid waste disposal districts, water conservancy districts, water and sewer districts, and weed and pest control districts.

(d) "ESRI" is an acronym for Environmental Systems Research Institute.

(e) "GIS" is an acronym for geographic information system.

(f) "Municipality" means an incorporated city or town.

(g) "Noncompliant" or "noncompliance" means the entity has failed to meet the requirements of these rules and of the statutes governing the formation of entities and modifications to their boundaries.

(h) "PDF" is an acronym for Portable Document Format, a file format developed by Adobe Systems, Incorporated.

(j) "PLSS" is an acronym for public land survey system.

(k) "Tax district maps" refer to the maps maintained by the Department which show the boundaries of all entities in the state which may levy or require the levy of property taxes.

Section 4. Date for Determining Compliance. The Department shall annually determine whether entities comply with the rules of this chapter as of January 1 of each year, the date all taxable property in the state is listed, valued and assessed per W.S. 39-13-103(b)(i)(A).

Section 5. Filing Requirements. Governmental entities with the authority to levy or require the levy of property taxes must furnish the Department with the following documentation:

(a) A copy of the documents authorizing their formation, including a citation to the law under which the entities were formed. If said documents are not available, the governing body of the entity shall submit a letter signed by a duly authorized representative containing the following information:

(i) The official name and mailing address of the entity and the date the entity was formed;

(ii) The names of the members of the entity's governing body and the name of the person who is to be the Department's primary contact;

(b) A copy of all documents related to changes to their legal boundaries after their initial formation; and

(c) Documentation with sufficient detail to permit the Department to locate the boundaries of the entity on a map of the state. This documentation may be in the form of official maps, GIS data or legal descriptions, subject to the following requirements:

(i) Acceptable maps must have the following characteristics:

(A) They must contain clear and complete reference to townships, ranges and sections;

(B) The boundary lines of the entity must be clearly marked;

(C) North is clearly indicated by an arrow;

(D) The maps must be legible;

(E) The maps must be at an appropriate scale to show the boundaries of the entity in complete detail;

(F) The maps must be properly identified as either a boundary map of the entire entity or an annexation map showing changes to the previously existing boundaries;

(G) The maps must be complete for their particular type. If they are boundary maps, they must show all of the boundaries for the entity. If they are annexation maps, they must show all of the territory annexed or deannexed by the entity. In either case the entity may submit a single map or a set of maps; however, if there is a series of maps, they must be adequately identified to show the relationships between the various maps. Note: Boundary maps are preferred over annexation maps; and,

(H) Digital maps are an acceptable medium. Digital maps must be in a PDF file format. They may be submitted to the Department by means of e-mail or on compact disks sent through the U.S. Mail. They must meet the same production requirements established for hardcopy maps, per section 5(c)(i)(A) through (G), above. Maps received in this fashion will be included in the entity's permanent file by the Department for inventory purposes.

(ii) GIS data must be in a shape file format or a format readable by ESRI products. GIS data must be accompanied by metadata files containing projection information. GIS data may be submitted to the Department by means of e-mail or on compact disks sent through the U.S. Mail. GIS data received in this fashion will be included in the entity's permanent file by the Department for inventory purposes.

(iii) Acceptable legal descriptions must have the following characteristics:

(A) Legal descriptions must reference a PLSS grid and/or use a metes and bounds system to describe the boundaries of the entity in accordance with the following standards:

(I) Legal descriptions referencing a PLSS grid must include townships, ranges, sections and aliquot parts, if applicable.

(II) Metes and bounds calls must be in bearings and distances in the proper format (i.e., Degrees, Minutes, Seconds - N00-00-00W 100 feet), with a clearly identified point of beginning.

(B) Legal descriptions must contain a complete description of the entity's boundary, such that rendering the description on a map will result in an unbroken line or groups of lines whose beginning and ending points coincide.

Section 6. Department's Rights, Duties, and Responsibilities.

(a) Upon receipt of the documents specified in Section 5 of these rules, the Department shall review them for compliance with the rules. The Department shall determine whether the documents

authorizing formation and modification include all information required in Section 5(a) and 5(b), and whether the maps and/or legal descriptions comply with Section 5(c) and permit the Department to render the entity's boundaries on the Department's tax district maps.

(b) Within sixty (60) days of receipt of the documents specified in Section 5, the Department shall notify the entity whether the documents are compliant with the statutes and these rules. If any of the documents are noncompliant, the Department shall notify the entity of all instances of noncompliance and indicate the deadline for correcting them.

(c) No later than March 1 of each year the Department shall issue notification to each special district advising them of their compliance or noncompliance with the statutes and these rules. Concurrently, the Department shall issue a letter to the county commissioners, county assessor and county clerk of each a county setting forth the names and other identifying information of all special districts within the county that are not in compliance and therefore not eligible for any property tax levy on their behalf.

(d) No later than October 15 of each year the Department shall contact the county clerk of each county to determine whether any special districts have had elections to form new special purpose districts or to change the boundaries of existing entities.

(e) The Property Tax Division (formerly known as the Ad Valorem Tax Division) of the Department shall assure that all tax district boundaries in the state of Wyoming are plotted on a uniform set of tax district maps that can be easily reproduced and distributed. When these tax district maps are complete each County Assessor shall confirm the tax district boundaries with the assistance of the taxing bodies through W.S. 39-13-102(p).