

HOUSE BILL NO. HB0126

Irrigation districts-large expenditures.

Sponsored by: Representative(s) Childers, Bonner and Krone
and Senator(s) Coe and Geis

A BILL

for

1 AN ACT relating to irrigation districts; providing a
2 ceiling on the minimum annual assessment irrigation
3 districts may impose; and providing for an effective date.

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

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7 **Section 1.** W.S. 41-7-403 is amended to read:

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9 **41-7-403. Preparation of assessment roll; contents;**
10 **how apportioned; certification by county commissioners;**
11 **delivery to county assessors.**

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13 It shall be the duty of the commissioners of each
14 irrigation district, on or before the third Monday in July
15 in each year to prepare an assessment roll of said
16 district, which shall contain the name of the owner,

1 together with a description of each lot, tract and easement
2 of land within said district and the aggregate assessments
3 of benefits confirmed by the court against the same; the
4 name of all corporations assessed together with the
5 aggregate assessment levied against such corporations
6 respectively. The assessment roll shall also show the
7 amount assessed against each lot, tract and easement of
8 land, and against each corporation in the district, for
9 current expense and to meet the principal and interest on
10 the indebtedness of the district for the current year. All
11 such assessments to meet the principal and interest on the
12 indebtedness of the district for the current year, shall be
13 apportioned on the aggregate assessment of benefits last
14 confirmed by the court. All such assessments for current
15 expenses shall be based upon irrigable acreage and shall be
16 uniform as to irrigable lands receiving the maximum
17 apportionment of water from said district, and as to
18 irrigable lands receiving less than such maximum
19 apportionment such assessment shall bear the same
20 proportion as the amount of water apportioned to such lands
21 bears to the maximum apportionment of water to other lands
22 in such district. Provided however, that the commissioners
23 of any irrigation district may, ~~in their discretion,~~
24 provide for a minimum annual assessment for current

1 expense. A minimum annual assessment shall not exceed two
2 hundred percent (200%) of the three (3) year average
3 irrigable acreage expense for five (5) acres of irrigable
4 land receiving the maximum apportionment of water in the
5 district. When such assessment roll is completed it shall
6 be signed by the commissioners of said district, and
7 verified by any one (1) of them. On or before the third
8 Monday in July of each year the commissioners of the
9 irrigation district shall deliver to the county
10 commissioners of the county having jurisdiction of such
11 irrigation district the assessment roll of such district.
12 The county commissioners of said county, immediately upon
13 the receipt of the assessment roll of such district and at
14 the time of making the requisite tax levy for county
15 purposes, shall levy and assess against each lot, tract and
16 easement of land and against each corporation, the
17 respective amounts levied and assessed against the same on
18 said assessment roll. Thereupon the county commissioners
19 shall certify to and deliver said assessment roll to the
20 county assessor of such county, and in case the territory
21 embraced in such district is located in two (2) or more
22 counties a copy of the assessment roll as certified to by
23 the county commissioners of the county having jurisdiction
24 of such district shall be delivered to the assessor of each

1 county in which any of the land of the district is located.
2 Upon receipt of such assessment roll the assessors of the
3 counties embracing any of the lands of such district, shall
4 extend upon the tax roll of such county the respective
5 amounts levied and assessed against each lot, tract and
6 easement of land, and against each corporation as shown by
7 said assessment roll of said districts.

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9 **Section 2.** This act is effective July 1, 2011.

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(END)