

ORIGINAL SENATE
FILE NO. SF0041

ENROLLED ACT NO. 3, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2021 GENERAL SESSION

AN ACT relating to ad valorem taxation; amending provisions for perfection of tax liens; amending notice of tax lien provisions; amending foreclosure provisions; 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)(vi)(E)(V), (vii)(C) and (E)(intro) is amended to read:

39-13-108. Enforcement.

(d) Liens. The following shall apply:

(vi) Liens on mineral production before January 1, 2021. The following shall apply:

(E) In order to perfect or bring an action to enforce or foreclose 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, enforce or foreclose the lien. Nothing in this subparagraph shall be deemed to require a county to perfect a lien that is perfected immediately under subparagraph (A) of this paragraph. The notice of the tax lien shall contain:

(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.

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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 regardless of
any change of ownership or change in the person extracting
the mineral. ~~Any new owner or new person extracting the
mineral shall not be subject to a prior lien under this
paragraph if the new owner or new person extracting the
mineral furnishes evidence of a certification from the
applicable taxing authorities to the previous owner or
previous person extracting the mineral that at the time of
the sale or transfer to the new owner or new person
extracting the mineral, payment of all state and local
taxes imposed upon mineral production was current or the
applicable taxing authorities had released, settled or
agreed to other payment terms.~~

(vii) Liens on mineral production on or after
January 1, 2021. The following shall apply:

(C) A county lien arising under this
paragraph is superior and paramount to all other liens,
claims, mortgages or any other encumbrance of any kind
except any superior lien existing before January 1, 2021
and the lien shall survive foreclosure actions until paid
in full or until released by the lienholder. ~~Any new owner
or new person extracting the mineral shall not be subject
to a prior lien under this paragraph if the new owner or
new person extracting the mineral furnishes evidence of a
certification from the applicable taxing authorities to the
previous owner or previous person extracting the mineral
that at the time of the sale or transfer to the new owner
or new person extracting the mineral, payment of all state~~

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~~and local taxes imposed upon mineral production was current or the applicable taxing authorities had released, settled or agreed to other payment terms;~~

(E) In order to foreclose a tax lien under this paragraph, ~~pursuant to a tax sale under subsection (e) of this section,~~ the county treasurer shall file a notice of the intent to foreclose 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 intent to foreclose shall be provided to the person against whose property the lien is filed at the last known address of the person. The notice of the intent to foreclose shall contain:

Section 2. This act is effective July 1, 2021.

(END)