

HOUSE BILL NO. HB0214

County delinquent tax sales-amendments.

Sponsored by: Representative(s) Roscoe, Haley and Hallinan  
and Senator(s) Baldwin

A BILL

for

1 AN ACT relating to ad valorem taxation; amending  
2 advertising requirements for delinquent tax sales by county  
3 treasurers; amending fees and costs recoverable by counties  
4 in delinquent tax sales; and providing for an effective  
5 date.

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

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9 **Section 1.** W.S. 39-13-108(e)(i)(B)(II), (ii)(A) and  
10 (ix)(A) is amended to read:

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12 **39-13-108. Enforcement.**

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14 (e) Tax sales. The following shall apply:

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1           (i) The following shall apply to the distraint  
2 and sale of personal property:

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4           (B) The following fees, costs and charges  
5 shall be collected by the county treasurer to be credited  
6 to the county treasury:

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8                           (II) ~~Not to exceed twenty dollars~~  
9 ~~(\$20.00)~~ Actual costs incurred for advertising in the case  
10 of sale of personal property, not to exceed two hundred  
11 fifty dollars (\$250.00).

12

13           (ii) The following shall apply to sales of real  
14 property:

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16           (A) If the county treasurer proceeds to  
17 collect delinquent taxes by sale of real property, he shall  
18 advertise notice of all sales of real property by  
19 publication ~~thereof, once a week for three (3) weeks~~ in a  
20 legal newspaper in the county, ~~the first publication to be~~  
21 at least two (2) times not less than four (4) weeks prior  
22 to the day of sale and prior to the first week in  
23 September. If there is no legal newspaper published in the

1 county, the county treasurer shall post a written notice of  
2 the sale at least thirty (30) days prior to the date of the  
3 sale within and near the front door of the courthouse and  
4 in three (3) public places in the county in which the major  
5 portion of the real property to be sold is situated. In  
6 addition to the requirement for newspaper publication or  
7 posting of notice under this subparagraph, notice of the  
8 sale shall be published in a prominent location on the  
9 county's website at least four (4) weeks prior to the sale  
10 and listed there until after the sale;

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12 (ix) The following fees, costs and charges shall  
13 be collected by the county treasurer to be credited to the  
14 county treasury:

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16 (A) Twenty-three cents (\$.23) per mile for  
17 necessary travel and ~~not to exceed twenty dollars (\$20.00)~~  
18 actual costs incurred for advertising in the case of sale  
19 of personal property ~~and not to exceed twenty dollars~~  
20 ~~(\$20.00) for advertising or~~ in the case of sale of real  
21 property to collect delinquent taxes, not to exceed two  
22 hundred fifty dollars (\$250.00);

23

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

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(END)