

MILL LEVY INFORMATION 2021

STATE LEVIES - LINES 101 THROUGH 110

State General Fund, not to exceed 4 mills (Wyoming Constitution art. 15, ' 4; Wyo. Stat. Ann. ' 39-13-104(a)(i)).

State Charitable Institutions, not to exceed 1 mill (Wyoming Constitution art. 7, ' 18; Wyo. Stat. Ann. ' ' 9-4-302 and 39-13-104(a)(ii)).

State Debt and Interest, no maximum (Wyoming Constitution art. 16, ' ' 1 and 2; Wyo. Stat. Ann. ' ' 39-11-102.1(e), 39-13-104(a)(iii) and 9-4-904).

School Foundation Program, not to exceed 12 mills (Article 15, ' 15, Wyoming Constitution, Wyo. Stat. Ann. ' ' 21-13-303(a) and (c) and 39-13-104(a)(iv)).

COUNTY LEVIES - LINES 201 THROUGH 250

County General Fund, maximum of 12 mills (Article 15, ' 5, Wyoming Constitution; Wyo. Stat. Ann. ' 39-13-104(b)) including levies for the following:

County Hospital operation (Wyo. Stat. Ann. ' ' 18-8-102 & 39-13-104(b)(i)(A));
County Library operation (Wyo. Stat. Ann. ' ' 18-7-102 & 39-13-104(b)(i)(B));
County Fair operation (Wyo. Stat. Ann. ' ' 18-9-101(a)(iv) & 39-13-104(b)(i)(C));
County Museum operation (Wyo. Stat. Ann. ' ' 18-10-102 & 39-13-104(b)(i)(D));
Public Assistance and Social Services (Wyo. Stat. Ann. ' 39-13-104(b)(i)(E));
Airport operation (Wyo. Stat. Ann. ' ' 18-9-101(a)(iv) & 39-13-104(b)(i)(F));
Civil Defense (Emergency Management) (Wyo. Stat. Ann. ' ' 19-13-110(c) & 39-13-104(b)(i)(G));

County Building Fund (Wyo. Stat. Ann. ' ' 18-4-201 & 39-13-104(b)(i)(H));

Road and Bridge purposes (Wyo. Stat. Ann. ' 39-13-104(b)(i)(J));

Recreation purposes (Wyo. Stat. Ann. ' ' 18-9-201 or 18-9-202, & 39-13-104(b)(i)(K));

Public Health purposes (Wyo. Stat. Ann. ' ' 35-1-304 & 39-13-104(b)(i)(M));

County Agricultural and Home Economics Extension (Wyo. Stat. Ann. ' 21-17-305(a)).

Fire Protection, not to exceed 1 mill on property outside of incorporated cities or towns or rural fire districts (Wyo. Stat. Ann. ' ' 18-3-509(b) & 39-13-104(f)(ii)) and must be within 12 mill limit pursuant to Attorney General Opinions dated October 4, 1976 and November 8, 1993).

County Bonds and Interest, no maximum (Wyo. Stat. Ann. ' ' 18-4-309, 18-4-505 & 39-13-104(b)(iii)). (Debt not to exceed limitation prescribed by Article 16, ' ' 3, 4 & 5, Wyoming Constitution).

SCHOOL DISTRICT LEVIES

ELEMENTARY AND SECONDARY EDUCATION - LINES 301 THROUGH 399

Unified Districts, K-12 operating levy, 25 mills mandatory (Wyo. Stat. Ann. ' ' 21-13-102(a)(i)(A) & 39-13-104(d)(i)).

Non-unified Districts, K-8 operating levy, 25 mills mandatory (Wyo. Stat. Ann. ' ' 21-13-102(a)(ii)(A) & 39-13-104(d)(i)).

Board of Cooperative Education Services (BOCES), not to exceed 1/2 mill with Board approval (Wyo. Stat. Ann. ' 21-20-109). In addition, another 2 mills may be imposed with voter approval (Wyo. Stat. Ann. ' 21-20-110). Maximum of 2 1/2 mills. (May participate in more than one BOCES)

Vocational, Terminal Continuation and Adult Education, not to exceed 2 1/2 mills with voter approval (Wyo. Stat. Ann. ' ' 21-12-103 & 39-13-104(d)(ii)).

Building Fund, No maximum (Wyo. Stat. Ann. ' ' 21-13-501 thru 21-13-503 & 39-13-104(d)(v)).

Recreation, Not to exceed 1 mill (Wyo. Stat. Ann. ' ' 18-9-201(b) & 39-13-104(d)(iii)).

School District Bonds and Interest, No maximum. (Debt not to exceed limitation prescribed by Article 16, ' 5, Wyoming Constitution & Wyo. Stat. Ann. ' ' 21-13-701 et seq.). (See Wyo. Stat. Ann. ' 21-15-105(a) for bonded indebtedness mill levy supplement).

Mandatory Countywide School Levy, 6 mills (Article 15, ' 17 Wyoming Constitution, Wyo. Stat. Ann. ' ' 21-13-201 & 39-13-104(b)(ii)).

COMMUNITY COLLEGE DISTRICTS - LINES 394 THROUGH 399

Operating Levy, not to exceed 4 mills with a vote of the people (Wyo. Stat. Ann. ' ' 21-18-304(a)(vii) & 21-18-311(a)), plus an additional 1 mill approved by the board of trustees (Wyo. Stat. Ann. ' 21-18-303(b)), plus an additional levy not to exceed 5 mills

with voter approval (Wyo. Stat. Ann. ' 21-18-311(f)). 10 mills maximum. (Wyo. Stat. Ann. ' 39-13-104(e)(i) & (h)).

Board of Cooperative Education Services (BOCES), not to exceed 1/2 mill with Board approval (Wyo. Stat. Ann. ' 21-20-110).

Community College Bonds and Interest, No maximum. (Debt not to exceed established debt limit (Wyo. Stat. Ann. ' 21-18-304(a)).

MUNICIPAL LEVIES - LINES 401 THROUGH 450 *

Operating levy: Not to exceed 8 mills (Article 15, ' 6 Wyoming Constitution), including the following (Wyo. Stat. Ann. ' 39-13-104(c)(i)):

- Band concerts levy, not to exceed 1 mill (Wyo. Stat. Ann. ' ' 15-1-902, 15-1-903(b) & 39-13-104(c)(i)(A));
- Police Pension levy (Wyo. Stat. Ann. ' 39-13-104(c)(i)(B));
- Recreation levy (Wyo. Stat. Ann. ' ' 18-9-201(b) and 39-13-104(c)(i)(C)); and
- Public Health levy (Wyo. Stat. Ann. ' ' 35-1-304 and 39-13-104(c)(i)(D)).

Municipal Bonds and Interest, No maximum. (Debt not to exceed limitation prescribed by Article 16, ' ' 4 & 5, Wyoming Constitution).

* Note: Cites and towns within a fire district must reduce their 8 mills by the amount of the fire district levy.

SPECIAL DISTRICT OPERATING LEVIES - LINES 501 THROUGH 550*

Hospital District, not to exceed 6 mills (3 mills by hospital board action (Wyo. Stat. Ann. ' ' 35-2-414(b)) and 3 mills upon voter approval (Wyo. Stat. Ann. ' 35-2-414(c)). Bonds and interest (Wyo. Stat. Ann. ' ' 35-2-414(b), 35-2-415).

Cemetery District, not to exceed 3 mills (Wyo. Stat. Ann. ' 35-8-314(b)). Bonds and interest Wyo. Stat. Ann. ' 35-8-316).

Fire Protection District, not to exceed 3 mills (Wyo. Stat. Ann. ' 35-9-203(b)). Bonds and interest (Wyo. Stat. Ann. ' 35-9-204).

Sanitary and Improvement District, not to exceed 1 mill (Wyo. Stat. Ann. ' 35-3-109). Bonds and interest (Wyo. Stat. Ann. ' 35-3-115).

Museum District, not to exceed 1 mill (Wyo. Stat. Ann. ' 18-10-213(b)). Bonds and interest (Wyo. Stat. Ann. ' 18-10-214).

Solid Waste Disposal District, not to exceed 3 mills (Wyo. Stat. Ann. ' 18-11-103(a)).

Weed and Pest Control District, not to exceed 1 mill (Wyo. Stat. Ann. ' 11-5-111) and not to exceed an additional 1 mill for special management programs (Wyo. Stat. Ann. ' 11-5-303(e)).

Water and Sewer District, not to exceed 8 mills (Wyo. Stat. Ann. ' ' 41-10-114, 41-10-119 & 41-10-127), plus the mills to create a reserve fund (Wyo. Stat. Ann. ' 41-10-119). Bonds and interest (Wyo. Stat. Ann. ' ' 41-10-126 et seq.).

Rural Health Care District, not to exceed 4 mills (2 mills by board of trustees action (Wyo. Stat. Ann. ' ' 35-2-708(c)) and up to 2 mills upon voter approval (Wyo. Stat. Ann. ' 35-2-414(c)). (Wyo. Stat. Ann. ' 35-2-708(c) & (d)). Bonds and interest (Wyo. Stat. Ann. ' 35-2-709).

Conservation District (Soil and Water), not to exceed 1 mill (Wyo. Stat. Ann. ' ' 11-16-133 & 11-16-134).

Senior Citizen Service District, not to exceed 2 mills (Wyo. Stat. Ann. ' ' 18-15-102(d) & 18-15-110).

Regional Transportation Authority, not to exceed 1/2 mill (Wyo. Stat. Ann. ' 18-14-103).

Flood Control District, not to exceed 12 mills on real property (Wyo. Stat. Ann. ' 41-3-803(a)).

Downtown Development Authority District, not to exceed 30 mills on non-residential real property (Wyo. Stat. Ann. ' 15-9-217(b)). Bonds and interest (Wyo. Stat. Ann. ' 15-9-207(c)).

Resort District, not to exceed 3 mills (Wyo. Stat. Ann. ' 18-16-114) and may impose a **SPECIAL** assessment for improvements which should **not** be reported in the Report of Valuations, Levies and Taxes. (Wyo. Stat. Ann. ' ' 18-16-110 through 18-16-113).

Water Conservancy District, not to exceed 2 mill prior to delivery of water from the

works and 1 mill thereafter (Wyo. Stat. Ann. ' ' 41-3-770 & 41-3-771), and may impose **SPECIAL** assessments which should **not** be reported in the Report of Valuations, Levies and Taxes. (Wyo. Stat. Ann. ' ' 41-3-770, 41-3-772 through 41-3-774).

Improvement and Service District, may impose an ad valorem levy for bonds and interest. (Wyo. Stat. Ann. ' 18-12-134), and for Emergency Medical Services not to exceed 4 mills (2 mills by board of directors and 2 mills with voter approval (Wyo. Stat. Ann. 18-12-119 (2017))). Note: **SPECIAL** assessments for Agreater extent@ benefits may be made on AY frontage, zone or other equitable basis Y.@ (Wyo. Stat. Ann. ' 18-12-115). Only sthe levy for These **SPECIAL** assessments should **not** be reported in the Report of Valuations, Levies and Taxes. Levy for EMS authorized in 2016 Budget Session; 2 mills + 2 mills with voter approval (Wyo. Stat. Ann. ' 18-12-119(b)).

Local Improvement District may impose **SPECIAL** assessments (Wyo. Stat. Ann. ' 37-13-105) and should **not** be reported in the Report of Valuations, Levies and Taxes.

Irrigation District, may impose **SPECIAL** levies (Wyo. Stat. Ann. ' 41-7-403) and should **not** be reported in the Report of Valuations, Levies and Taxes.

Watershed Improvement District may impose **SPECIAL** assessments (Wyo. Stat. Ann. ' 41-8-113) and should **not** be reported in the Report of Valuations, Levies and Taxes.

Drainage District, may impose **SPECIAL** assessments (Wyo. Stat. Ann. ' 41-9-240, et seq.) and should **not** be reported in the Report of Valuations, Levies and Taxes.

**Note: The above levies are for operating purposes; bond and interest levies may be in addition to those shown. (Wyo. Stat. Ann. ' 39-13-104(e)). Special assessments may also be authorized which should not be reported in the Report of valuations, Levies, and Taxes. Please check the applicable statutes for specific bond and interest levy and special assessment information.*

GRAND TOTALS - LINES 601 THROUGH 610

Copy the *Total Taxes Levied* amounts from Lines 110, 250, 392, 450 and 550 onto Lines 601, 602, 603, 604, 605 and 606. Add Lines 601 through 606 for a Grand Total, to be placed on Line 610.