

CHAPTER 8
WATERSHED IMPROVEMENT DISTRICTS

41-8-101. Definitions.

(a) "Director" means a director of a watershed improvement district, and "board of directors" means the governing body of a watershed improvement district.

(b) "Supervisor" means a supervisor of the soil and water conservation district in which a watershed improvement district is situated; and "board of supervisors" means the governing body of the soil and water conservation district in which a watershed improvement district is situated.

(c) "Landowner" means any person, or group of persons, firm or corporation holding title to, or occupying under a contract of purchase, any land lying within a watershed improvement district organized or proposed to be organized under the provisions of this act.

(d) "Due notice", for provisions other than election and referendum provisions, means notice published at least twice, with an interval of at least six (6) days between the two (2) publication dates, in a newspaper of general circulation within the boundaries of the proposed or organized district. The notice of any hearing required to be held under this act shall fix the time, place and purpose thereof, which time shall be not less than ten (10) or more than fifteen (15) days after the first publication or first posting of such notice. At any hearing held pursuant to such notice, at the time and place designated in such notice, adjournment may be made from time to time without the necessity of renewing such notice for such adjourned dates. Notice for any election or referendum required by this act shall be as specifically provided in this act, or if not specifically provided in this act, as required in the Special District Elections Act of 1994.

(e) Repealed by Laws 1998, ch. 115, § 5.

(f) "Written authorization" means an affidavit filed with the election official conducting the election setting forth a general legal description of the property owned, the street or common name address for the property, the name or names of all owners of the property described, and a statement that the person signing the written authorization is the only person having authority to act on behalf of the owner or owners of the property.

41-8-102. Purposes.

The purposes of this act [§§ 41-8-101 through 41-8-126] are to

provide for the prevention and control of erosion, floodwater and sediment damages, for agricultural uses, and the storage, conservation development, utilization and disposal of water, and thereby to preserve and protect land and water resources, and protect and promote the health, safety and general welfare of the people of this state. Recreational use may be included in conjunction with projects developed in compliance with the purposes of this act, but nothing in this act shall be interpreted to give initial power of condemnation for recreational purposes. The watershed improvement district may enter into agreement with the owner for the maintenance of industrial development and domestic supply reservoirs.

41-8-103. Formation.

Watershed improvement districts may be formed as subdistricts of conservation districts as herein provided for the development and execution of plans and projects relating to any of the purposes set forth in W.S. 41-8-102. The conservation district in which such subdistricts are formed shall cooperate, advise and consult with the state conservation commission in matters pertaining to the organization, operation and maintenance of the watershed improvement district.

41-8-104. Area.

The land area embraced in a watershed improvement district must lie within the same or adjoining watershed or subwatershed areas. A watershed improvement district may embrace land lying in one (1) or more soil and water conservation districts. Land lying within the boundaries of one (1) watershed improvement district shall not be included in another watershed improvement district.

41-8-105. Petition for establishment; filing generally; contents; copy to be furnished conservation commission.

A petition to establish a watershed improvement district shall be filed with the board of supervisors of the conservation district in which the proposed watershed improvement district is situated asking that a watershed improvement district be organized to function in the area described in the petition. The petition shall comply with the requirements of W.S. 22-29-105. A copy of the petition shall be furnished to the state conservation commission.

41-8-106. Petition for establishment; establishment in more than 1 soil and water conservation district.

If a proposed watershed improvement district is situated in more than one (1) conservation district, copies of such petition shall be presented to the board of supervisors of all the conservation districts in which any part of the proposed watershed improvement

district is situated, and the supervisors of all the conservation districts shall act jointly as a board of supervisors with respect to all matters concerning the watershed improvement district, including its organization. The watershed improvement district shall be organized in like manner and shall have the same powers and duties as a watershed improvement district situated entirely in one (1) conservation district.

41-8-107. Petition for establishment; hearing; notice.

(a) The board of supervisors shall act upon the petition for formation in the same manner as set forth in W.S. 22-29-109 for county commissioners in determining if a petition for district formation shall be voted upon.

(b) If it appears upon the hearing that any land included in the petition will not be benefited by its inclusion within the proposed watershed improvement district, the board of supervisors shall exclude such land from the proposed watershed improvement district.

(c) If it appears upon the hearing that it may be desirable to include within the proposed watershed improvement district territory outside of the area described in the petition, the hearing shall be adjourned and due notice of a further hearing shall be given throughout the entire area considered for inclusion in the district, and a further hearing shall be held. After final hearing, if the board of supervisors determines, upon the facts presented at the hearing and upon other available information, that there is need, in the interest of the public health, safety and welfare for such a district to function in the territory considered at the hearing, it shall make and record such determination and shall define by metes and bounds or by legal subdivisions, the boundaries of the district. The board of supervisors, in making the determination, may advise and consult with the state conservation commission.

(d) If the board of supervisors determines after the hearing that there is no need for such a district to function in the territory considered at the hearing, it shall make and record such determination and shall deny the petition.

41-8-108. Referendum prerequisite to establishment; generally.

After the board of supervisors has made and recorded a determination that there is a need, in the interest of the public health, safety and welfare, for the creation of the proposed watershed improvement district, it shall consider the question whether the operation of a district within the proposed boundaries with the powers conferred upon the district in this act is administratively practicable and feasible. To assist the board of supervisors in this determination, the board shall, by mail ballot or at the next election date

authorized under W.S. 22-21-103 which is at least sixty (60) days after entry of the finding that there is need for the organization of a district and the determination of the boundaries of the district, hold a referendum within the proposed district upon the proposition of the creation of the district. Notice of the referendum shall be given by the board of supervisors as provided in the Special District Elections Act of 1994.

41-8-109. Referendum prerequisite to establishment; voting; ballots; right of landowners to vote; proxies.

(a) Repealed by Laws 1998, ch. 115, § 5.

(b) All qualified electors of the district and owners of land lying within the boundaries of the proposed district, as determined by written authorizations as specified in W.S. 41-8-101(f) and subsections (c) and (d) of this section, shall be eligible to vote in the referendum. In applying provisions of the Special District Elections Act of 1994 to this act, the terms "elector" or "voter" shall include qualified electors and landowners.

(c) A written authorization for voting purposes shall be filed with the election official conducting the special district election not later than thirty (30) days prior to the election.

41-8-110. Referendum prerequisite to establishment; counting and recording votes; action upon results; certification of fact when created.

The votes cast in the referendum shall be counted by the polling officers at the close of the polls and a report of the results, along with the ballots, shall be delivered to the polling superintendent, who shall certify the results to the board of supervisors; and the board shall then consider and determine whether the operation of the district within the defined boundaries is administratively practicable and feasible. If the board of supervisors shall determine that the operation of the watershed improvement district is not administratively practicable and feasible, it shall record such determination and deny the petition. If the board of supervisors shall determine that the operation of the watershed improvement district is administratively practicable and feasible, it shall declare the watershed improvement district to be created; provided, however, that the board of supervisors shall not have authority to determine that the operation of the watershed improvement district is administratively practicable and feasible unless at least a majority of the votes cast in the referendum, which affirmative votes represent a majority of the acreage contained in the proposed watershed improvement district, favor creation of the watershed improvement district. Upon declaring the watershed improvement district to be created, the board of supervisors shall certify the

fact of the creation of the district to the county clerk of the county or counties in which the district is situated, for recordation; and the watershed improvement district shall thereupon constitute a governmental subdivision of this state and public body corporate and politic. After being recorded, the certificate of the board of supervisors shall be filed with the secretary of state, and a copy thereof shall be filed with the state conservation commission.

41-8-111. Inclusion of additional land; detaching land; change of boundaries; change of name.

(a) Petitions for including additional territory within an existing watershed improvement district may be filed with the board of supervisors, and in such cases the proceedings herein provided for with respect to petitions to organize watershed improvement districts shall be observed to the extent deemed practicable in acting upon petitions for the inclusion. In determining whether the operation of a watershed improvement district, including such additional territory, will be administratively practicable and feasible, the board of supervisors shall advise and consult with the directors of the existing watershed improvement district. Where the total number of owners of land in the area proposed for inclusion shall be less than ten (10), the petition may be filed when signed by a majority of the owners of land in the area, representing a majority of the acreage contained in the area, and in such case no referendum need be held. If the board of supervisors make a determination in favor of the inclusion of additional territory, it shall certify the fact of the inclusion of additional territory to the county clerk of the county or counties in which the watershed improvement district is situated. After being recorded, the certificate of the board of supervisors shall be filed with the secretary of state and a copy thereof shall be filed with the state conservation commission.

(b) The owner or owners of land which has not been, is not, and cannot be benefited by its inclusion in the watershed improvement district may petition the board of supervisors to have the land withdrawn. The petition shall describe the land and state the reasons why it should be withdrawn. A hearing shall be held within thirty (30) days after the petition is received. Due notice of the hearing shall be given by the board of supervisors. If it is determined by the board of supervisors that the land has not been, is not, and cannot be benefited by its inclusion in the watershed improvement district, the land shall be withdrawn from the district. A copy of such determination and withdrawal shall be certified to the county clerk of each county in which any portion of the withdrawn land is situated. After being recorded, the certification shall be filed with the secretary of state and a copy thereof shall be filed with the state conservation commission.

(c) Petitions for a change in the boundaries of watershed

improvement districts may be filed with the board or boards of supervisors of the conservation district or districts to be affected. The board of supervisors of the conservation district or joint board of supervisors if more than one (1) conservation district is affected may require the hearings or referenda as it deems appropriate to enable it to make a determination as to the desirability of the proposed change. If the board of supervisors or joint board of supervisors makes a determination in favor of the change in boundaries, it shall certify the fact of such change to the county clerk of the county or counties in which the watershed improvement district is situated and shall notify the board of directors of the watershed improvement district, setting out in the notice the new boundaries of the district. After being recorded, the certificate of the board of supervisors shall be filed with the secretary of state and a copy thereof shall be filed with the state conservation commission.

(d) Petitions for a change of name of a watershed improvement district may be submitted to the board or board of supervisors of the conservation district or districts in which the watershed improvement district is situated. If the board of supervisors approves the change of name, it shall certify the fact of the change of name to the county clerk of the county or counties in which the watershed improvement district is situated and shall notify the board of directors of the watershed improvement district of the change. After being recorded, the certificate shall be filed with the secretary of state and a copy thereof shall be filed with the state conservation commission.

41-8-112. Board of directors; eligibility; election; terms; officers.

(a) Within thirty (30) days after a watershed improvement district is created, the board of supervisors shall conduct an election to be held for the election of a board of directors of the watershed improvement district. Notice of the election shall be given by the board of supervisors as provided in the Special District Elections Act of 1994. The board of directors shall consist of five (5) members. The first board of directors shall determine by lot from among its membership, two (2) members to serve terms of one (1) year, two (2) members to serve terms of two (2) years, and one (1) member to serve a term of three (3) years and until their successors are elected at a regular subsequent director election. Thereafter, as these initial terms expire, the members of the board of directors shall be elected for terms of three (3) years. The board of supervisors of the conservation district shall conduct these elections annually. These elections shall be in accordance with the Special District Elections Act of 1994. Vacancies occurring before the expiration of a term shall be filled for the unexpired term by appointment by the remaining members of the board of directors with

the approval of the board of supervisors. The board of directors shall, under the supervision of the board of supervisors, be the governing body of the watershed improvement district.

(b) The board of directors shall annually elect from its membership a chairman, secretary and treasurer. The treasurer shall execute a surety bond for the faithful performance of the duties of his office, which bond shall be approved by the board of directors. Any premium for the bond shall be paid by the watershed improvement district. The district shall be subject to oversight of its accounts by the director of the state department of audit or his designee, in accordance with W.S. 9-1-507(a)(iii) or 16-4-121(f), as applicable. The board of directors shall file an annual report with the board of supervisors before the first day of March containing a financial statement, operation and maintenance activities for the preceding year and their proposed developments for the current year. A copy of the annual report shall be filed in the state conservation commission by the board of supervisors.

(c) Applications for election may be filed with the board of supervisors by candidates for directors of the watershed improvement district as provided in the Special District Elections Act of 1994. No person shall be eligible to be a director of a watershed improvement district who is not an owner of land within the watershed improvement district in which he seeks election, or who is a supervisor on the conservation district board.

(d) The board of directors shall hold joint quarterly meetings with the governing board of supervisors to consult and advise upon the activities of the watershed improvement district, one of such quarterly meetings shall consist of an inspection tour of the district by the boards jointly.

41-8-113. Board of directors; powers generally.

(a) Under the supervision of the board of supervisors, the board of directors of a watershed improvement district shall have power to:

(i) Levy and collect assessments for special benefits accruing to land, as hereinafter provided;

(ii) Acquire by purchase, exchange, lease, gift, grant, bequest, devise, or otherwise, any property, real or personal, or rights or interests therein; maintain, administer, and improve any such property; and sell, lease, or otherwise dispose of any such property in furtherance of the purposes and provisions of this act [§§ 41-8-101 through 41-8-126];

(iii) Exercise the power of eminent domain and in the manner provided by law for the condemnation of private property for public

use;

(iv) Construct, improve, operate and contract for the maintenance of such structures as may be necessary for the performance of any authorized function of the watershed improvement district;

(v) Borrow such money as is necessary to carry out any of the purposes and provisions of this act, and issue, negotiate, sell its bonds or other evidence of indebtedness as provided in W.S. 41-8-114;

(vi) Cooperate with, and receive from or grant assistance to, towns, cities, counties, and state and federal agencies in carrying out the purposes and provisions of this act.

41-8-114. Board of directors; issuance of bonds.

(a) Bonds authorized by W.S. 41-8-113 shall not be issued until proposed by order or resolution of the board of directors specifying the purpose for which the funds are to be used, the rate of interest the bonds are to bear, the amount of the proposed bond issue, terms of the bonds, and the proposed method of payment and redemption of the bonds prior to maturity. A copy of the order or resolution shall be certified to the board of supervisors.

(b) The board of directors shall conduct a hearing on such proposal after due notice of such hearing has been given. If it appears that the proposal is within the scope and purpose of this act [§§ 41-8-101 through 41-8-126] and meets all other requirements of the law, the proposal shall be submitted to the landowners of the watershed improvement district by a referendum held under the supervision of the board of supervisors.

(c) The provisions of W.S. 41-8-107 through 41-8-110, as to notice and manner of holding a referendum in organizing a watershed improvement district shall be applicable to the referendum held under this section. Any referendum held under this section shall be held by mail ballot or on an election date authorized under W.S. 22-21-103.

(d) If two-thirds (2/3) of the votes cast, which votes represent a majority of the acreage contained in the watershed improvement district, are in favor of the proposed bond issue, such bonds shall be authorized and may be issued.

(e) Bonds authorized and issued shall bear interest payable annually, and shall be due and payable not more than fifty (50) years from their dates. The form, terms and provisions of the bonds, provision for their payment and provisions for their retirement and calling not inconsistent with law, shall be determined by the board of supervisors. The bonds are exempt from all state, county,

municipal, school and other taxes imposed by a taxing authority of this state.

41-8-115. Board of directors; per diem and mileage.

Members of the board of directors shall receive no salaries, but such members may be entitled to expenses for meetings and travel in the performance of their duties as approved by the board of supervisors.

41-8-116. Hearing on proposed projects.

(a) Before any contract shall be let or work begun upon any improvement or project within the watershed improvement district, the cost of which cannot be exclusively financed by funds on hand, grants in aid, or financial assistance or gifts to the district, or before any contract may be entered into by the district with any governmental agency or body which will obligate the district to contribute financially beyond the extent of funds of the district then on hand, it shall be the duty of the board of directors to set a time and place within the district for a public hearing upon such proposal. Due notice of such hearing shall be given by the board of directors.

(b) At the time and place fixed for such hearing any owner of land situated within the watershed improvement district, or any other interested person, may appear and be heard as to his objections to such proposal.

(c) Following the public hearing the board of directors shall, by order or resolution, either affirm the proposal with or without modification or amendments, or disapprove the proposal. If the board of directors affirms the proposal, it shall determine the probable cost of and the proposed method of financing the improvement or project, the benefits to be derived therefrom, and whether the benefits will be conferred upon all land within the watershed improvement district or upon only certain land within the district, in which latter case the land to be benefited shall be described as to boundaries, ownership, and approximate acreage.

41-8-117. Appointment of appraisers and appraisal of benefited property.

If the board of directors determines that the proposed improvement or project should be constructed and that the costs thereof should be paid by special assessment against the land benefited by such improvement or project, it shall appoint three (3) qualified and disinterested residents of the state to act as appraisers. The appraisers shall inspect the plans and specifications of the proposed improvement or project and examine all land likely to be benefited thereby. The appraisers shall make and file with the board of

directors a detailed report showing all tracts of land within the watershed improvement district found to be benefited, together with the acreage thereof, the name of the record owner of each tract, the amount each tract will be benefited, and the amount of assessment to be levied against each tract, which assessment against each tract shall be in proportion to the benefits accruing to such tract. Any necessary expenses connected with making the appraisal by the three (3) appraisers shall be paid by the watershed improvement district.

41-8-118. Hearing on report of appraisers.

Upon receiving the report of the appraisers the board of directors shall fix a time and place within the watershed improvement district for hearing any complaint that may be made regarding the benefits appraised to any tract of land or the assessment proposed to be levied against any tract of land. Due notice of such hearing shall be given by the board of directors. At the time and place fixed for such hearing the board of directors shall consider the report of the appraisers and consider and hear any objections filed or voiced thereto. The board of directors shall, by order or resolution, reject the report of the appraisers or accept the report and ratify it with or without modification or amendments.

41-8-119. Appeal from approval of project or determination of benefits or assessments.

(a) Any owner of land or person having an interest therein upon which an assessment is proposed to be levied may, within thirty (30) days from such order or resolution of the board of directors accepting the report of the appraisers, file with the clerk of the district court a written notice making demand for trial by the court. The notice shall state definitely from what part of such order or resolution the appeal is taken and shall set forth any other objections of the appellant. In case more than one (1) appeal is taken, the court may, upon finding that the appeals may be consolidated without injury to the interests of anyone, consolidate and try the appeals together. Any hearing on appeal provided for herein in the district court shall be de novo, and the district court shall consider not only the question of procedure but also the merits of the point or points appealed from, including but not limited to eminent domain proceedings. Any appeal from a decision of the district court shall follow the usual rules of civil procedure.

(b) If no appeal is taken within the time prescribed in this section from such order or resolution of the board of directors accepting the report of the appraisers, or after the finding of the court in case an appeal is taken from such order or resolution of the board of directors, then such assessments shall be final and conclusive and shall constitute perpetual liens upon the land so assessed until they are fully paid.

41-8-120. Assessment of benefits against land of state and its subdivisions.

In case land belonging to the state, or a county, school district, or other public corporation is benefited by any improvement or project constructed under the provisions of this act [§§ 41-8-101 through 41-8-126], all of such benefits shall be assessed against such land and the assessments shall be paid by the proper authorities at the same time as the assessments are called and paid in the cases of private persons.

41-8-121. Assessments generally.

(a) The board of directors shall, on or before the third Monday in July of each year, certify to the board of county commissioners of the county within the watershed improvement district in which assessed land is located the amount of the annual installments of assessments against the land, together with a fair proportionate amount of the estimated operating and maintenance charges apportioned to the land for the next succeeding year. Thereupon the county commissioners shall certify to and deliver the assessment roll to the county assessor of the county and the county assessor shall extend the amounts so certified on the tax roll as a flat special assessment against the land benefited. The assessments shall be subject to the same interest and penalties in case of delinquency as in the case of general taxes, and shall be collected at the same time and in the same manner as in the case of general taxes; provided, that the assessments shall become due and payable only at the times and in the amounts as may be determined by the board of directors.

(b) The board of directors in making the annual assessments and levies as herein provided, shall take into account the maturing indebtedness for the ensuing year as provided in its contracts, the maturing of bonds and interests on all bonds, and deficiencies and defaults of prior years, and shall make ample provisions for the payment thereof; provided however, that no one (1) yearly call for assessment by the board of directors shall be in an amount to exceed ten percent (10%) of the actual amount necessary to defray the cost of the construction of the improvement or project.

41-8-122. Levy, collection and disposition of taxes and special assessments; expenditure of funds.

It shall be the duty of the officer or body having authority to levy taxes within each county, to levy the taxes and special assessments as provided in this act [§§ 41-8-101 through 41-8-126] and it shall be the duty of all county officials, charged with the duty of collecting taxes, to collect the taxes and special assessments as provided in this act in the time, form and manner and with like

interest and penalties as city or county taxes are collected, and when collected to pay the same to the board of directors of the watershed improvement district ordering their levy and collection and the payments of such collections shall be made through the treasurer of the watershed improvement district and deposited in the depository thereof to the credit of such district. All expenditures of such funds shall be made by the board of directors upon order of the board, under the supervision of the board of supervisors.

41-8-123. Lien of assessment; collection of delinquent assessments.

All taxes and assessments levied against any land under this act [§§ 41-8-101 through 41-8-126] together with all interest thereon and penalties for default in payment thereof, and all costs of collecting the same, shall, until paid, constitute a perpetual lien upon such land on a parity with the tax lien of general, state, county, city, town or school taxes and no sale of such land to enforce any general, state, county, city, town or school tax or other liens shall extinguish the perpetual lien of such taxes and assessments. If the taxes and assessments levied are not paid as herein provided, then such land shall be sold at the regular tax sale for the payment of said taxes and assessments, interest and penalties, in the manner provided by the statutes of this state for selling real property for nonpayment of general taxes.

41-8-124. Repealed by Laws 1998, ch. 115, § 5.

41-8-125. Supervision upon discontinuance.

If any soil and water conservation district in which a watershed improvement district is situated is discontinued, the state soil and water conservation committee [conservation commission] shall thereafter serve in the same supervising capacity over the watershed improvement district as was theretofore served by the board of supervisors of such soil and water conservation district.

41-8-126. Existing water rights preserved.

Nothing in this act [§§ 41-8-101 through 41-8-126] shall be so construed as to in any manner impair existing water rights, appropriations or priorities.

Special District Elections Act

WS 22-29-101 to 22-29-601

CHAPTER 29
SPECIAL DISTRICT ELECTIONS ACT

ARTICLE 1
GENERAL PROVISIONS

22-29-101. Short title.

This chapter may be cited as the "Special District Elections Act of 1994."

22-29-102. Definitions.

(a) As used in this act:

(i) "Director" or "district director" means a voting member of the governing body of a special district, regardless of what title is used in the principal act;

(ii) "Principal act" means the statutes under which a special district listed under W.S. 22-29-103(a) can be formed or is operating;

(iii) "This act" means W.S. 22-29-101 through 22-29-408.

22-29-103. Applicability to special districts; general provisions.

(a) This act applies to the following districts as specified in subsection (b) of this section:

- (i) Special cemetery districts;
- (ii) Conservation districts;
- (iii) Fire protection districts;
- (iv) Flood control districts;
- (v) Hospital districts;
- (vi) Improvement and service districts;
- (vii) Special museum districts;
- (viii) Rural health care districts;
- (ix) Sanitary and improvement districts;
- (x) Water and sewer districts;

- (xi) Watershed improvement districts;
- (xii) Resort districts;
- (xiii) Other districts as specified by law.

(b) This act specifies requirements pertaining to elections and changes in the organization of the districts listed in subsection (a) of this section where the principal act is silent or unclear. Except as provided by W.S. 22-29-401(b), the specific provisions of a principal act are effective and controlling to the extent they conflict with this act.

(c) If a proposed district crosses county boundaries, then any required filing with a county clerk shall be filed with or certified to the county clerks of the counties affected. Any action required or permitted by this act, a principal act or applicable rules to be undertaken by a county commission or the county commissioners shall be undertaken jointly by the county commissioners for each county involved. In undertaking joint action, each county commissioner's vote shall be weighted in proportion to the number of county commissioners and the population of electors of the district residing within that commissioner's county. The population of electors shall be determined by the most recent voter registration lists. Any consultation required of the county assessor or county treasurer shall be made jointly by the county assessor or county treasurer of all the affected counties.

(d) If a district is authorized to promulgate rules and regulations or adopt ordinances or bylaws, the district shall file any rules and regulations it promulgates, ordinances or bylaws it adopts and any amendments thereto with the county clerk for each county in which it is located. No rule, regulation, ordinance or bylaw shall be effective unless filed in accordance with this subsection.

(e) All special districts shall file a copy of the legal description which is contained within the document authorizing formation or modification of boundaries and a copy of an official map designating the geographical boundaries of the district or the changes to its geographical boundaries with the department of revenue, the county assessor and the county clerk in the county or counties within which the entity is located as follows:

- (i) Within ten (10) days after the effective date of formation; and
- (ii) Annually, by a date determined by the department, if a special district has changes to its geographical boundaries by enlargement, merger, consolidation, exclusion or dissolution in the

preceding year.

22-29-104. Definitions when principal act is silent.

(a) When used in a principal act, the following definitions apply, unless the term is otherwise specifically defined in that principal act:

(i) "Elector" means a qualified elector;

(A) Repealed By Laws 1998, ch. 115, § 5.

(B) Repealed By Laws 1998, ch. 115, § 5.

(C) Repealed By Laws 1998, ch. 115, § 5.

(D) Repealed By Laws 1998, ch. 115, § 5.

(E) Repealed By Laws 1998, ch. 115, § 5.

(F) Repealed By Laws 1998, ch. 115, § 5.

(ii) "Landowner" means a person holding record fee title to real property within the district or proposed district or a person obligated to pay general property taxes under a contract to purchase real property within the district or proposed district. It does not include a person who owns only personal property even though such personal property may be subject to levy. As used in this paragraph, "person" includes an individual, corporation, partnership, association or other entity owning land in the district provided the individual who signs the petition for a corporation, partnership or association presents the election judge with a written authorization to sign for the corporation, partnership or association;

(iii) Repealed By Laws 1998, ch. 115, § 5.

(iv) "Property owner" means a landowner;

(v) "Qualified elector" means a natural person who:

(A) Is a citizen of the United States;

(B) Is a bona fide resident of the district or proposed district;

(C) Will be at least eighteen (18) years of age on the day of the election at which he may offer to vote;

(D) Is not currently adjudicated mentally incompetent;

(E) Has not been convicted of a felony, or, if so convicted, has had his civil or voting rights restored; and

(F) Has registered to vote.

(vi) "Resident" or "residence" means as defined in the Wyoming Election Code;

(vii) "Voter" means a qualified elector;

(viii) "Written authorization" means an affidavit filed with the county clerk setting forth a general legal description of the property owned, the street or common name address for the property, the name or names of all owners of the property described, and a statement that the person signing the written authorization is the only person having authority to act on behalf of the owner or owners of the property.

22-29-105. Petitions; number of signatures required; contents of formation petition.

(a) A petition to form a special district shall be signed by not less than twenty-five percent (25%) of the landowners owning at least twenty-five percent (25%) of the assessed valuation of property within the area proposed to be established as a special district in one (1) or more counties or any part of a county, as shown by the assessment records of the property in said area.

(b) A petition for enlargement of a district shall be signed by not less than twenty-five percent (25%) of the voters owning not less than twenty-five percent (25%) of the assessed valuation of property within the area proposed to be included. If there are no voters within an area proposed to be included in a district, an enlargement petition shall be signed by not less than twenty-five percent (25%) of the landowners owning not less than twenty-five percent (25%) of the assessed valuation of property within the area proposed to be included.

(i) Repealed By Laws 1998, ch. 115, § 5.

(ii) Repealed By Laws 1998, ch. 115, § 5.

(c) A petition for merger and a petition for consolidation shall be signed by not less than twenty-five percent (25%) of the voters owning not less than twenty-five percent (25%) of the assessed valuation of property within each of the districts proposed to be included.

(i) Repealed By Laws 1998, ch. 115, § 5.

(ii) Repealed By Laws 1998, ch. 115, § 5.

(d) A petition for dissolution shall be signed by not less than twenty-five percent (25%) of the voters owning not less than twenty-five percent (25%) of the assessed valuation of property within the district.

(i) Repealed By Laws 1998, ch. 115, § 5.

(ii) Repealed By Laws 1998, ch. 115, § 5.

(e) Repealed By Laws 1998, ch. 115, § 5.

(f) The petition for formation shall state:

(i) The proposed name for the district;

(ii) The boundaries of the district, including a map, and describe the lands situated therein with particularity;

(iii) A request that a district be formed under a principal act and pursuant to this act;

(iv) Describe generally the purpose of the proposed district and the services to be provided, acquired, operated or constructed;

(v) In detail, the proposed method for financing improvements or services to be provided within the first year of operation after formation;

(vi) The number and names of persons willing to serve, or apply for election, as the initial board of directors of the district as required by the principal act;

(vii) Who shall be responsible for the costs associated with formation.

22-29-106. Requirements for signers of petition; signer's withdrawal prohibited; chief petitioners designated.

(a) This section applies to petitions authorized under a principal act or this act. Each person who signs a petition shall add after the signature the date of signing. If a person is signing the petition as an elector, the person shall add after his signature the person's date of birth and place of residence, giving street and number or a designation sufficient to enable the place of residence to be readily ascertained. If the signer is signing the petition as a landowner, the number of acres of land owned by the signer and the name of the county whose assessment roll is used for the purpose of determining the signer's right to vote shall be stated in the body of

the petition or indicated opposite the signature. If the signer is a legal representative of the owner, the signature shall be accompanied by the signer's written authorization to sign as a legal representative.

(b) After a petition has been offered for filing, a person may not withdraw his name therefrom.

(c) A petition shall designate not more than three (3) persons as chief petitioners, setting forth their names and mailing addresses. A petition may consist of a single instrument or separate counterparts.

(d) The secretary of state shall, after consultation with the county clerks, develop uniform petition forms which shall be used by special districts.

22-29-107. Requirements of filing petition; validity and certification of signatures.

(a) A petition shall not be accepted for filing unless the signatures thereon have been secured within six (6) months of the date on which the first signature on the petition was affixed. Petitions required to be filed with the county commissioners shall be filed with the county clerk. Petitions required to be filed with the district board shall be filed with the secretary of the district board. It is not necessary to offer all counterparts of a petition for filing at the same time, but all counterparts when certified as provided by subsection (c) of this section shall be filed at the same time.

(b) Within ten (10) days after the date a petition is offered for filing, the county clerk or district secretary, as the case may be, shall examine the petition and determine whether it is signed by the requisite number of qualified signers. If the requisite number of qualified signers have signed the petition, the county clerk or district secretary shall file the petition. If the requisite number have not signed, the county clerk or district secretary shall so notify the chief petitioners and may return the petition to the petitioners.

(c) A petition shall not be filed unless the certificate of the county clerk or the district secretary is attached thereto certifying that the county clerk or district secretary has verified the qualifications of the signers with the appropriate records, that the county clerk or district secretary has ascertained therefrom the number of qualified signers appearing on the petition, and that the petition is signed by the requisite number of qualified signers.

(d) Repealed By Laws 1998, ch. 115, § 5.

22-29-108. Method of determining validity of landowner signatures.

(a) In examining any petition required or permitted to be signed by landowners, the county clerk or district secretary shall disregard the signature of a person not shown as owner on the assessment roll unless prior to certification the secretary or county clerk is furnished with written evidence, satisfactory to the county clerk or district secretary, that the signer:

(i) Is a legal representative of the owner;

(ii) Is entitled to be shown as owner of land on the assessment roll; or

(iii) Is a purchaser under a contract to purchase real property.

22-29-109. County commissioners' action on formation petition.

(a) A petition for formation of a district shall be filed with the county commissioners. Before the petition is filed, the county assessor and the department of revenue shall review, within sixty (60) days of receiving notice of the petition, the boundaries of the proposed district for any conflict, overlap, gap or other boundary issue and make written comments thereon to be submitted with the petition. Further, the petition shall be approved by any agency required by the principal act to approve the petition. If the petition satisfies all requirements of the principal act, the county commissioners shall:

(i) Set a date for a hearing on the petition. The hearing shall be held not less than forty-five (45) days nor more than ninety (90) days after the date the petition is filed;

(ii) The county commissioners shall cause notice of the hearing to be posted in at least three (3) public places and published by two (2) insertions in a newspaper of general circulation in that county or counties in which all or any part of the district is proposed to be located. The last of the notices shall be published at least ten (10) days prior to the hearing. The notice shall state:

(A) The purpose for which the district is to be formed;

(B) The name and boundaries of the proposed district;

(C) The time and place of the hearing on the petition; and

(D) That all interested persons may appear and be heard.

(b) Any person may appear at the hearing and shall be heard

concerning any and all matters affecting the creation of the district, and a record of the proceedings shall be made and kept as a part of the public records of the board of county commissioners.

(c) At the time stated in the notice, the county commissioners shall hear the petition and determine if the area could be benefited by the formation of the district. It may adjourn the hearing from time to time, but not exceeding four (4) weeks in all unless additional notice is given. The county commissioners may alter the boundaries set forth in the petition to either include or exclude territory. In determining the boundaries of the proposed district, the board shall consider the benefit the proposed district will have within the territory in or out of the proposed district. The commissioners shall not modify the boundaries so as to exclude from the proposed district any land which could be benefited by its formation, nor shall there be included any land which will not, in the judgment of the board, be benefited. In no event shall property which may be subject to a district assessment be included in the boundaries of a district if the owner of the assessed property is precluded by applicable state or federal law, rule or regulation from using the services provided by the formation of the district.

(d) If the county commissioners determine, after consultation with the county assessor, that any land has been improperly omitted from the proposed district and that the owner has not appeared at the hearing, the commissioners shall continue the hearing and shall order notice given to the nonappearing owner requiring the owner to appear before it and show cause, if any, why the land of the owner should not be included in the proposed district. The notice shall be given either by posting and publication, in the same manner as notice of the original hearing and for the same period, or by personal service on each nonappearing owner. If notice is given by personal service, service shall be made at least ten (10) days prior to the date fixed for the further hearing.

(e) If within thirty (30) days after adjournment of the hearing, written protests, signed by the owners of at least thirty-five percent (35%) of assessed valuation of property included in the proposed district, are presented to the board of county commissioners, the proposal and the district shall fail.

(f) If the county commissioners approve the petition for formation, as presented or as modified, the county commissioners shall enter an order declaring its approval. The order shall set forth the name of the proposed district and a description of the boundaries. Upon the entering of this order, the commissioners shall direct that the question of formation of the district and the election of the initial directors be submitted to the electors of the proposed district to be held in their respective counties by mail ballot or on the next election date authorized under W.S. 22-21-103

which is at least sixty (60) days after the expiration of the thirty (30) day period described in subsection (e) of this section.

(g) Any errors or changes on the map or in the legal description shall be corrected, and the corrected version shall be displayed at the polls on election day or included in each mail ballot package. The map shall be developed after consultation with the county assessor for each affected county to ensure accuracy.

22-29-110. County clerk to publish proclamation; filing period.

(a) Not more than fifty (50) and not less than forty (40) days, before the organizational election, the county clerk shall publish at least once in a newspaper of general circulation in each county in which all or part of the proposed district is situated a proclamation setting forth the date of the election, what county clerk is the filing officer, the question of formation, what offices are to be filled including the terms of the offices, the filing period for the offices and other pertinent election information. Minor errors in the proclamation shall not invalidate the forthcoming election.

(b) Not more than thirty-nine (39) and not less than thirty (30) days before the formation election, candidates may file an application for election in the office of the county clerk. The principal act shall determine who is eligible to be a candidate. The application shall be in substantially the following form:

APPLICATION FOR ELECTION
SPECIAL DISTRICT DIRECTOR

I, the undersigned, swear or affirm that I was born on, (year); that I have been a resident of district since, residing at; that I am an elector or landowner (check which one for eligibility) of said district and I do hereby request that my name,, be printed on the ballot of the formation (or other) election to be held on day of, (year) as a candidate for the office of director for a term of years. I hereby declare that if I am elected, I will qualify for the office.

Dated

Signature of Candidate

Residence Address

(c) The county clerk shall publish a sample ballot with the question of formation and candidates for directors together with any other ballot proposition at least once in a newspaper of general circulation in each county in which all or part of the proposed district is located, at least ten (10) days prior to the election.

(d) No petitions for nomination shall be required in any election for district director. Any eligible person wishing to run for a special district office shall file an application for election as specified in subsection (b) of this section.

(e) A county clerk receiving an application for election shall determine whether the person seeking election is an eligible candidate.

22-29-111. Formation and initial director election.

(a) The electors shall vote on the formation of the district and for the initial directors. Votes for write-in candidates for director shall be permitted.

(b) The election shall be conducted under the direction of the county clerk and shall be at the expense of the sponsors of the proposed district. The sponsors may apply to the county for financial help under W.S. 22-29-113(c). If the proposed district is approved, and upon request of the sponsors or the county commissioners the special district shall reimburse the cost of the election.

(c) The formation of the district is approved if a majority of the votes cast on the proposition vote "for" formation.

(d) The county clerk shall conduct the election in accordance with W.S. 22-29-113 through 22-29-116.

(e) An elector casting a ballot may vote for any director candidate or other questions relating to the district, regardless of whether he voted against formation.

(f) Repealed By Laws 1998, ch. 115, § 5.

(g) If the proposition to form the district fails, the director candidacy questions are null and void.

(h) If the formation question is approved, the county clerk shall send written notice of the formation to the public funds division of the department of audit within ten (10) days of the canvass.

22-29-112. Subsequent director elections.

(a) Subsequent director elections shall be held on the first Tuesday after the third Monday in March or on the Tuesday next following the first Monday in May or November, as determined by the district and shall accommodate staggered terms as set forth in the principal act.

(b) All qualified electors are entitled to vote for the election

of directors at all district elections subsequent to the formation election, called for the purpose of electing directors.

(c) Not more than one hundred twenty (120) and not less than one hundred (100) days before the election, the secretary of the district shall publish at least once in a newspaper of general circulation in each county in which all or part of the district is situated, a proclamation setting forth the date of the election, what district officer is the filing officer, what offices are to be elected and the terms of office, the filing period for the offices and other pertinent election information.

(d) Not more than ninety (90) nor less than seventy (70) days previous to the holding of a subsequent director election, candidates for the office of trustees of special districts shall file with the secretary of the district an application for election in substantial conformance with the form set forth in W.S. 22-29-110(b). The names of all qualified candidates so filed shall be printed on the ballot.

(e) The name of all qualified candidates shall be published in a newspaper of general circulation in each county in which the district is located not later than ten (10) days prior to the date of such election.

22-29-113. General provisions relating to special district elections.

(a) In a special district election not held in conjunction with a general or statewide special election, absentee voting shall be conducted in accordance with rules promulgated by the secretary of state under W.S. 22-29-114 which shall be consistent with procedures for mail ballot elections.

(b) In a special district election the following rules shall apply:

(i) An elector casting a ballot may write in the name of any person for a director office;

(ii) The person or persons receiving the largest number of votes is elected to office;

(iii) Candidates for director offices shall not be required to file a receipts and expenditures report.

(c) All special district elections which are not conducted in conjunction with any other election, shall be at the expense of the district. Provided, however, any district may apply to the county for financial help to cover election expenses. The county commissioners, in their sole discretion, shall determine whether the county provides

election financial help to special districts. For special district elections conducted in conjunction with other elections, the special district may be required to pay only those expenses which are reasonably attributable or allocable to the district's participation in the election. The expenses shall not include any fixed cost associated with an election.

(d) Each year, each special district subject to this act shall file with the county commissioners and county clerk a list of the names, addresses and terms of the current directors. The filing deadline is the last day of April.

(e) No special registration shall be held for any election authorized under this chapter. Any voter not otherwise registered who makes an affidavit evidencing his qualifications to vote is deemed registered for that election.

(f) In the event the establishment of a district shall fail by protest as provided in W.S. 22-29-109(d), no action to establish such district, or any part thereof, may again be commenced for a period of six (6) months. In the event the establishment of the district shall fail as a result of being defeated at a public election no action to establish such district, or any part thereof, may again be commenced for a period of one (1) year.

(g) No informalities in the conduct of the formation or related matters or subsequent director elections shall invalidate the formation or election results if notice is given substantially as provided in this chapter and the election is fairly conducted.

(h) The official ballot shall contain the following information:

(i) The name of the district;

(ii) The county or counties in which the district is located and the date of the election;

(iii) The number of offices to be filled, the length of term for each office, and the number and names of candidates for each office for whom each voter is entitled to vote;

(iv) Any ballot proposition upon which the electors are required to vote.

(j) The names of candidates shall appear without party designation, one (1) name to a line. Sufficient blank lines for write-in candidates shall be provided for each office.

(k) A tie vote shall be broken by lots cast by the canvassing authority.

22-29-114. Election procedures for elections other than mail ballot elections; canvass, recount and contests.

(a) The secretary of state, after consultation with the county clerks, shall promulgate rules setting forth election procedures for special districts to follow for the formation and succeeding elections. These rules shall apply to mail ballot elections but shall conform with W.S. 22-29-115 and 22-29-116. These rules shall include the designation of polling places, appointment of election judges, polling place hours, filing periods, filing offices, ballot preparation, appointment of a canvassing board, term commencement, other provisions relating to canvass, recount, contests and other election procedures.

(b) If the election is not held in conjunction with another election which requires the polls to be kept open for other hours, it shall not be necessary to keep the polls open at any election more than five (5) consecutive hours at any time between the hours of 9:00 a.m. and 7:00 p.m. on the day of the election, as set forth in the notice of election.

(c) The entire district, or any portion thereof designated by the commissioners ordering the election, may constitute an election precinct, as set forth in the notice of election.

(d) An elector shall vote only at the polling place for the election precinct in which he resides. This subsection shall not apply to mail ballot elections.

(e) Any special district election conducted by the county clerk shall be canvassed by the county canvassing board or a canvassing board appointed by the county clerk, consisting of two (2) electors and the county clerk. If more than one (1) county is involved, the election shall be canvassed in accordance with chapter 16 of the Wyoming Election Code of 1973, as amended, by a canvassing board drawn from the membership of the appropriate county canvassing boards appointed by the appropriate county commissioners. The commissioners shall notify the county clerks of the canvassing board appointments. Any special district election not conducted by a county clerk shall be canvassed by a special district canvassing board. The special district canvassing board shall consist of the district secretary and two (2) electors appointed by the district board. Any canvass shall be conducted in accordance with chapter 16 of the Wyoming Election Code of 1973, as amended. The canvass shall be conducted within seven (7) days of the election. The canvassing board shall have the authority to call for a special election in accordance with W.S. 22-16-122. The canvassing board shall:

(i) Cause minutes of the meeting and an abstract of the votes

to be compiled showing the following information:

(A) The total number of votes cast in the election;

(B) The number of votes received by each person receiving votes at each polling place;

(C) A statement of the offices to be filled and a declaration of the winners;

(D) The result of any ballot proposition.

(ii) Sign the abstract which then constitutes the certification of the canvassing board and file the abstract with the county clerk at the conclusion of the canvassing board meeting.

(f) A candidate may request a recount of the vote in accordance with W.S. 22-16-110.

(g) Any special district election may be contested in accordance with chapter 17 of the Wyoming Election Code of 1973, as amended.

22-29-115. Mail ballot elections; definitions; general provisions.

(a) This section does not apply to a special district election held in conjunction with a primary, general or statewide special election. As used in W.S. 22-29-116:

(i) "Election official" means the county clerk for a formation election and a county clerk or district secretary for other elections;

(ii) "Mail ballot election" means an election for which voters cast ballots in a special district election by mail and in accordance with this chapter;

(iii) "Mail ballot package" means the packet of information provided by the election official to voters eligible to vote in the mail ballot election;

(iv) "Transmit" means to mail or to personally deliver.

(b) The secretary of state, after consultation with the county clerks, shall establish procedures for conducting mail ballot elections.

(c) Regardless of the number of eligible voters within the district, the county commissioners may order the formation election to be a mail ballot election.

(d) Regardless of the number of voters within its boundaries, a special district may, by rule or bylaw of its governing body, conduct by mail ballot elections to enlarge, withdraw, merge, consolidate, dissolve or such other election required by the principal act. A special district may by rule or bylaw pay the return postage of mail and absentee ballots.

(e) Upon the adoption of the rule or bylaw to conduct an election by the mail ballot procedure, each voter shall be mailed a mail ballot.

22-29-116. Procedures for mail ballot elections.

(a) Official ballots shall be prepared and all other preelection procedures followed as otherwise provided by law or rules promulgated by the secretary of state, except that mail ballot packets shall be prepared in accordance with the following:

(i) No later than forty-five (45) days prior to election day, the secretary of the special district shall request from the county clerk of each county in which the special district is located a list of qualified electors residing within the affected district;

(ii) No later than thirty (30) days prior to election day, the county clerk of each county in which a special district is located shall certify and submit to the election official a list of qualified electors residing within the affected district;

(iii) No sooner than twenty-five (25) days and no later than fifteen (15) days before an election, the election official shall mail to each landowner who has filed a written authorization and request for a mail ballot and to each qualified elector entitled to vote in the mail ballot election, at the last address appearing in the registration records a mail ballot packet, which shall be marked "DO NOT FORWARD-ADDRESS CORRECTION REQUESTED," or any other similar statement which is in accordance with United States postal service regulations;

(iv) The ballot or ballot label shall contain the following warning:

WARNING

The criminal laws regulating the conduct of elections contained in chapter 26 of the Wyoming Election Code of 1973, as amended apply with equal force to elections conducted by mail.

(v) No sooner than twenty-five (25) days and no later than 4:00 p.m. on election day, mail ballots shall be made available at the election official's office for voters entitled to vote in the

election but who are not otherwise listed on the county voter registration records or the registration list if otherwise authorized to vote;

(vi) A voter may obtain a replacement ballot if the ballot was destroyed, spoiled, lost, or for some other reason not received by the voter. In order to obtain a replacement ballot, the voter must sign a sworn statement specifying the reason for requesting the replacement ballot. The statement shall be presented to the election official no later than 4:00 p.m. on election day. The election official shall keep a record of each replacement ballot issued in accordance with this section together with a list of each ballot obtained pursuant to this section. An election official shall not transmit a mail ballot package under this section unless the application for the replacement ballot is received on or before election day. A replacement ballot may be transmitted directly to the applicant at the election official's office or may be mailed to the voter at the address provided in the application. Replacement ballots may be cast no later than 5:00 p.m. on election day;

(vii) Upon receipt of a ballot, the voter shall mark the ballot, sign and complete the return-verification envelope, and comply with the instructions provided with the ballot. The voter may return the marked ballot to the election official by United States mail or by depositing the ballot at the office of the official or any place designated by the official. The ballot must be returned in the return-verification envelope. The ballot shall be received at the office of the election official or the designated depository no later than 5:00 p.m. on election day;

(viii) Once the ballot is returned, an election official shall first qualify the submitted ballot by examining the verification envelope and comparing the information on the envelope to the poll list to determine whether the ballot was submitted by a voter who has not previously voted in the election. If the ballot so qualifies, and is otherwise valid, the official shall enter the name of the registered voter in the poll book, open the return-verification envelope, remove the ballot stub, and deposit the ballot in an official ballot box;

(ix) All deposited ballots shall be counted as provided in this act and by rules promulgated by the secretary of state. A mail ballot shall be valid and counted only if it is returned in the return-verification envelope, the affidavit on the envelope is signed and completed by the voter to whom the ballot was issued and the information on the envelope is verified in accordance with paragraph (viii) of this subsection. If the election official determines that a voter to whom a replacement ballot has been issued has voted more than once, the official shall not count any ballot cast by that voter.

(b) The election official responsible for conducting the election shall provide a minimum of one (1) polling place on the day of election which shall be open for not less than five (5) consecutive hours at any time between the hours of 9:00 a.m. and 7:00 p.m. as set forth in the notice of election.

22-29-117. Change of district name.

(a) A district may change its name from the name given it in the formation order of the county commissioners, or from the name under which it was otherwise organized, to a name chosen by resolution of a majority of the directors.

(b) The directors shall not adopt a resolution for a district name change without publishing notice once of the proposed name change in a newspaper of general circulation in the county.

(c) All powers, rights, duties and obligations of a district which has adopted a new name shall be continued under the new name. All references to the prior name of the district shall be considered references to the new name.

(d) A district changing its name shall immediately notify the secretary of state if the principal act requires that formation documents be filed with the secretary of state, the county treasurer, the county clerk and the county assessor of each county in which the district is situated.

22-29-118. Directors; oath of office.

All directors, whether elected or appointed, shall, within ten (10) days after notification of election or appointment, take the oath of office provided in Wyoming constitution, article VI, section 20, before an officer authorized to administer oaths. The director shall also complete the written oath and without delay transmit a copy of the oath in writing to the respective county clerks for the first election and to the secretary of the district thereafter.

22-29-119. District officers; meeting of board; conflict of interest.

Each year the board of directors shall as soon as they are qualified elect a president, treasurer and secretary of the district. The board of directors shall hold regular and may hold special meetings as they determine. No trustee shall be directly interested financially in any contract, work done or property purchased by the district unless he has made full public disclosure and the board has unanimously approved his financial interest. A majority of directors constitutes a quorum for the transaction of district business.

ARTICLE 2
VACANCIES

22-29-201. Vacancies.

(a) A director's office shall be deemed to be vacant upon the occurrence of any one (1) of the following events prior to the expiration of the term of office:

(i) If for any reason a properly qualified person is not elected to a director's office by the voters as required at a regular election;

(ii) If a person who was duly elected or appointed fails, neglects or refuses to subscribe to an oath of office or to furnish the bond as may be required in the principal act;

(iii) If a person who was duly elected or appointed submits a written resignation to the board of directors and the resignation has been duly accepted by the board of directors;

(iv) If the person who was duly elected or appointed ceases to be qualified for the office to which he was elected;

(v) If a person who was duly elected or appointed is found guilty of a felony;

(vi) If a court of competent jurisdiction voids the election or appointment or removes the person duly elected or appointed for any cause whatsoever, but only after his right to appeal has been waived or otherwise exhausted;

(vii) If the person who was duly elected or appointed fails to attend three (3) consecutive regular meetings of the board of directors without the board of directors having entered upon its minutes an approval for at least one (1) of those absences. This provision shall not apply to instances where failure to attend the meetings was due to a temporary mental or physical disability or illness;

(viii) If the person who was duly elected or appointed dies during his term of office;

(ix) If declared vacant by the board of county commissioners upon the failure of the district board to comply with W.S. 9-1-507(a) (vii) on or before December 30 of that same calendar year, after notice is given as provided by W.S. 9-1-507(j).

22-29-202. Filling by appointment.

(a) A vacancy in a district director office shall be filled by appointment by a majority of the remaining directors. However, if a vacancy exists in a majority of the offices of director, or if a majority of the directors cannot agree on an appointment, then notice of the vacancy shall be given to the county commission by either a district director or district member. The county commission shall fill the vacancy within thirty (30) days of being notified or by the time specified in the principal act. If the county commission finds that a vacancy exists in a majority of offices of director or that a majority of the directors cannot agree on an appointment, the county commission may fill the vacancy by acting on its own motion without notice.

(b) All appointments shall be evidenced by an appropriate entry in the minutes of the meeting at which the appointment was made.

(c) An appointee to the office of director shall serve until the next regular election.

(d) The appointed person before undertaking the duties of office shall take an oath of office in accordance with W.S. 22-29-118.

(e) The term of office of an appointed director begins on the day the appointee accepts the appointment unless the letter of resignation of the prior incumbent specifies a later date, which date then shall be the beginning of the appointee's term.

(f) Any vacancy created by failure of the board to comply with W.S. 9-1-507(a) (vii) shall be filled by appointment by the board of county commissioners for the sole purpose of acting as trustee to dissolve the district without election pursuant to W.S. 22-29-401 et seq.

ARTICLE 3
ENLARGEMENT, CONSOLIDATION, MERGER
AND CHANGE OF BOUNDARIES

22-29-301. Enlargement petitions.

(a) When the voters of an area wish to join a district, they may file an enlargement petition with the county commissioners. If there are no voters within an area proposed to be included in a district, the landowners of the area may file an enlargement petition with the county commissioners. Unless otherwise provided under this subsection, the petition for enlargement shall include provisions allowing the board of district directors to be enlarged by one (1) or more positions to be filled by voters residing or located in the new area, the number of positions to be determined by the petitioners and the district directors of the existing district. Before the petition

is filed with the county commissioners, it shall be approved by the directors of the affected district and by any other agency also required by the principal act to approve the petition. The petition process shall be governed by W.S. 22-29-105 through 22-29-108. An election need not be held on an enlargement petition if the petition alleges and the county commissioners find:

(i) All landowners within the new area and the board of directors of the district agree to the inclusion of the new area within the district; and

(ii) There are no voters residing in the new area.

(b) W.S. 22-29-109 applies to the proceeding conducted by the county commissioners and the rights, powers and duties of petitioners and other persons having an interest in the proceedings. The county commissioners shall approve or disapprove the enlargement petition.

(c) Except as provided under subsection (a) of this section, if the enlargement petition is approved, there shall be an election which shall be conducted under this act. At the enlargement election, there shall also be elected temporary directors whose terms shall expire at the next regular district director election. At the first regular election following the enlargement election, the total number of directors shall be as stated in the principal act.

22-29-302. Merger of districts; effect.

(a) A district may merge with another district even if formed under different principal acts, if the merger is first approved by the county commissioners and approved by the voters of each district. The districts included in the merger shall be considered joined to and absorbed into the surviving district.

(b) If the merger is approved, the district directors and officers of the merging districts shall transfer to the directors of the surviving district all funds, property, contracts and records of the merging districts. Upon the effective date of the merger:

(i) The surviving district shall succeed to all the property, contracts, rights and powers of the merging districts, and shall constitute and be a regularly organized district as if originally organized in the manner provided by the principal act;

(ii) Uncollected taxes, assessments or charges levied by the merging districts shall become the property of the surviving district and upon collection shall be credited to the account of the surviving district; and

(iii) The surviving district shall become liable for all the

obligations, legal and contractual, of the merging districts. ...

22-29-303. Consolidation of districts; effect.

(a) Two (2) or more districts even if formed under different principal acts may consolidate and form a new district if the consolidation is first approved by the county commissioners and approved by the voters. The districts included in the consolidation shall be considered joined into a single new district.

(b) If the consolidation is approved, the district directors and officers of the consolidating districts shall transfer to the directors of the successor district all funds, property, contracts and records of the consolidating districts. Upon the effective date of the consolidation:

(i) The successor district shall succeed to all the property, contracts, rights and powers of the consolidating districts, and shall constitute and be a regularly organized district as if originally organized in the manner provided by the principal act;

(ii) Uncollected taxes, assessments or charges levied by the consolidating districts shall become the property of the successor district and upon collection shall be credited to the account of the successor district; and

(iii) The successor district shall become liable for all the obligations, legal or contractual, of the consolidating districts.

22-29-304. Initiation of merger and consolidation; election.

(a) The voters of two (2) or more districts may initiate proceedings to merge or consolidate districts by filing a petition with the directors of the districts to be merged or consolidated. The petition shall be circulated and jointly verified in accordance with W.S. 22-29-105 and 22-29-108 by the secretaries of the districts involved. The petition shall state the name of the surviving or successor district. If two (2) or more districts planning to merge or consolidate have been formed under two (2) different principal acts, the petition shall also state under what principal act the merged or consolidated district shall operate. The principal act under which the merged or consolidated district shall operate may be different than the principal acts governing the original districts. In addition, the petition of merger or consolidation shall set forth provisions pertaining to the composition of the board of the new district until the next district election. The board of the new district may be composed of members of the combined boards. At the next regular district election members shall elect a new board. Thereafter the merged or consolidated board shall operate with the number of directors applicable under the principal act.

(b) Upon the district secretary certifying the petition, the directors of the districts shall order an election which shall be conducted in accordance with W.S. 22-29-113 through 22-29-117 and 22-29-305.

(c) Merger or consolidation may also be initiated by resolution adopted by the directors of two (2) or more districts. The resolution shall contain all the matters required to be stated in a petition to merge or consolidate. Upon the adoption of these resolutions, the directors of the district shall order an election which shall be conducted as provided in subsection (b) of this section.

22-29-305. Specific provisions relating to enlargement, merger and consolidation elections.

(a) The elections effecting enlargement, merger or consolidation shall be governed by the following specific rules:

(i) For enlargement elections, the voters of both the existing district and the area to be added shall be entitled to vote;

(ii) For merger and consolidation elections, the voters of all the affected districts shall be entitled to vote;

(iii) If a majority of those voting in each district on the proposition favor the proposition, then it shall pass;

(iv) For enlargement elections, if the voters of the existing district have approved by election a mill levy to finance the operation of the district, then the voters of the area to be added shall also be required at the enlargement election to approve the same mill levy. If a majority of the voters in the area to be added voting on the proposition fails to approve the mill levy, then the enlargement, whether or not approved under paragraph (iii) of this subsection, shall fail. This paragraph shall not apply to an enlargement in which no election is required under W.S. 22-29-301(a);

(v) For merger and consolidation elections, if the voters of an existing district have approved by election a mill levy to finance the operations of the district and the other district has no mill levy or a lower mill levy, the voters of that other district shall also be required at the merger or consolidation election to approve a mill levy at the same level as the existing district or increase an existing mill levy to the same level as the existing district. If a majority of the voters in the other district voting on the proposition fails to approve or increase the mill levy as required, then the merger or consolidation, whether or not approved under paragraph (iii) of this subsection, shall fail.

22-29-306. Rights of creditors after change of organization; enforcement.

(a) No change of organization, or any term or condition thereof, shall impair the rights of any bondholder or other creditor of a district. Every bondholder or other creditor may enforce all the rights of the bondholder or other creditor in the same manner and to the same extent as if the change of organization, term or condition had not been made. Any of these rights may also be enforced against agencies, and their respective officers, as follows:

(i) Upon enlargement of the territory, against the district to or from which the territory is enlarged;

(ii) Upon dissolution of a district, against the successor city, county or district or against a city, county or district receiving distribution of all or any part of the remaining assets of the dissolved district;

(iii) Upon merger of two (2) or more districts, against the surviving district;

(iv) Upon consolidation of two (2) or more districts, against the successor district.

22-29-307. Change in boundaries of districts; exclusion of property from district.

Any owner of property that is subject to assessment and payment of tax by a special district, but who is precluded by applicable state or federal law, rule or regulation from using the services provided by the district, may file with the board of county commissioners a petition praying that such lands be excluded from assessment by said district. Petitions shall describe the property which the petitioners desire to have excluded. Such petition must be accompanied by a deposit of money sufficient to pay all costs of the exclusion proceedings. The county commissioners shall cause a notice of filing of such petition to be published, which notice shall state the filing of such petition, the name of petitioners, description of the property mentioned in said petition, and the prayer of said petitioners; and it shall notify all persons interested to appear at the office of said board at the time named in said notice, showing cause in writing, if any they have, why said petition should not be granted. The board at the time and place mentioned in the notice, or at the times to which the hearing of said petition may be adjourned, shall proceed to hear the petition and all objections thereto, presented in writing by any person showing cause why the prayer of the petition should not be granted. The filing by such petition shall be deemed and taken as an assent by each and all such petitioners to the exclusion from the district of the property mentioned in the

petition or any part thereof. The exclusion shall be allowed if an owner of assessed property is precluded by applicable state or federal law, rule, or regulation from using the services provided by the district. This section shall be applicable only to petitions filed in accordance with the provisions of this section on or before March 31, 1999.

ARTICLE 4
DISSOLUTION

22-29-401. Dissolution procedure.

(a) Dissolution of a district may be initiated:

(i) By a petition signed by not less than twenty-five percent (25%) of the voters owning not less than twenty-five percent (25%) of the assessed valuation of property within the district, requesting dissolution of the district, filed with the county commissioners. The petition process shall be governed by W.S. 22-29-105 through 22-29-108;

(ii) By resolution of the district directors filed with the county commissioners when the district directors determine that it is in the best interest of the inhabitants of the district that the district be dissolved and liquidated;

(iii) By resolution of the county commissioners if:

(A) Either:

(I) The district at the time of the regular district election has not elected district directors as required by the principal act; or

(II) The territory within the district is uninhabited; and

(B) The county commissioners determine that it is in the best interest of the people of the county that the district be dissolved and liquidated.

(iv) Within five (5) days after a petition is filed or a resolution of a county commission is adopted under this section, a copy shall be filed with the district secretary, if any, or with any other district officer who can with reasonable diligence be located;

(v) If there are no qualified district director members, the county commissioners shall act as or appoint a board of trustees to act in behalf of the district.

(b) Dissolution of a district shall be initiated by resolution of

the board of county commissioners if the director of the department of audit has notified the board of county commissioners of the district's failure to comply with the reporting requirements of W.S. 9-1-507, and the district has failed to comply with W.S. 9-1-507 (a) (vii) by December 30 of that same calendar year. The board of county commissioners shall declare the board of directors vacant under W.S. 22-29-201, and shall fill the board by appointment under W.S. 22-29-202 for the purpose of dissolving the district.

22-29-402. Findings of fact by district directors.

(a) When dissolution proceedings have been initiated, the district directors shall make findings of fact which shall include:

(i) The amount of each outstanding bond, coupon and other indebtedness, with a general description of the indebtedness and the name of the holder and owner of each, if known;

(ii) A description of each parcel of real property and interest in real property and, if the property was acquired for delinquent taxes or assessments, the amount of those taxes and assessments on each parcel of property;

(iii) Uncollected taxes, assessments and charges levied by the district and the amount upon each lot or tract of land;

(iv) A description of the personal property and of all other assets of the district;

(v) The estimated cost of dissolution.

(b) The district directors shall propose a plan of dissolution and liquidation.

(c) Within thirty (30) days after initiation of the dissolution proceeding, the findings of fact and the proposed plan of dissolution and liquidation shall be filed in the office of the county clerk and shall be available for inspection by any interested person.

22-29-403. Plan for dissolution and liquidation.

The plan of dissolution and liquidation may include provisions for transfer and conveyance of all assets of the district to any other district or to the county or counties where the district is located which have the authority and agree to assume the outstanding indebtedness of the dissolving district, if any, and to continue to furnish similar services to the inhabitants of the district.

22-29-404. Election on dissolution; consent of creditors; content of notice.

(a) Within ten (10) days after the district directors file the plan of dissolution and liquidation required by W.S. 22-29-402, the district directors shall call an election to be held not less than ninety (90) days nor more than one hundred twenty (120) days after the filing of the plan of dissolution or liquidation for the purpose of submitting to the voters of the district the question of whether the district shall be dissolved, its indebtedness liquidated and its assets disposed of in accordance with the plan proposed. No election shall be called until the consent of all known holders of valid indebtedness against the district is obtained or provision is made in the plan for payment of the nonconsenting holders. The notice of the election shall contain a brief summary of the plan of dissolution and liquidation and state that the plan of dissolution is available for examination at the office of the county clerk.

(b) This election shall be conducted in accordance with W.S. 22-29-113 through 22-29-117.

22-29-405. Trustees for dissolved district; records to county clerk; limitation on further elections.

(a) Upon canvassing the vote after the election, if it appears that a majority or more of the votes on the proposition approve dissolution, the district directors shall declare the district dissolved. The directors shall thereupon constitute a board of trustees under the supervision of county commissioners, who shall pay the debts or procure releases thereof and dispose of the property of the district. If the dissolved district was located wholly within the limits of one (1) county, the board of the dissolving district may designate the county commissioners as the board of trustees for the purpose of winding up the affairs of the district. If a majority of the votes cast on the proposition is against dissolution, the district directors shall declare the proposal defeated and cause the result of the vote to be made a part of the records of the district. In either case, the results of the election shall be certified to the county commissioners immediately after the canvass of the vote.

(b) If dissolution is approved after the affairs of the district have been fully settled all books and records of the district shall be deposited by the board of trustees in the office of the county clerk of the county in which the greatest area of the district was located. At the same time, the board of trustees shall execute under oath and file with the county commissioners a statement that the district has been dissolved and its affairs liquidated. From the date of the statement, the corporate existence of the district is terminated for all purposes.

(c) If a majority of the votes cast on the proposition are against dissolution, no further election for dissolution shall be

called by the directors, upon petition or upon a resolution of the commissioners, prior to the expiration of one (1) year from the date of the election on dissolution.

22-29-406. Power of trustees to convey assets.

(a) The board of trustees may convey to another district all assets of the dissolving district:

(i) If the other district assumes all debts and obligations of the dissolving district and undertakes to continue to furnish the service provided by the dissolving district pursuant to the plan of dissolution and liquidation; and

(ii) If the written consent of all the known holders of valid indebtedness against the district has been obtained, or provision has been made in the plan for payment of the nonconsenting holders.

22-29-407. Disposition of assets.

(a) Any surplus funds remaining to the credit of the district, after payment of the indebtedness of the district, shall be transferred to the county treasurer. If the assets of the district are insufficient to pay the indebtedness, the board of trustees shall levy taxes, within the limits of the authority of the district, for the liquidation of the indebtedness.

(b) Notwithstanding subsection (a) of this section, if the property of a district is located within the corporate limits of a city, the property shall, upon dissolution of the district, vest in the city in which located and the property of the district lying outside the corporate limits of any city shall vest in the county until the formation of a city embracing the territory, at which time it shall vest in the city.

(c) In each year that the county receives surplus funds to the credit of the district under subsection (a) of this section, any funds in the account of the district on June 30, in excess of six thousand dollars (\$6,000.00) retained by the county for administration, shall be certified to the county assessor and shall be disposed of as provided under one (1) of the following procedures, as selected by the county assessor:

(i) The funds may be offset against that portion of the levies of taxing units levied against the property values of property within the dissolved district. If the funds are offset as provided under this paragraph, the funds shall be distributed to each taxing unit in the amount of that taxing unit's offset;

(ii) The amount may be credited to each property appearing on

the tax roll for the year for which the credit applies within the dissolved district on the basis of current assessed value. If the surplus funds are distributed under this paragraph, the surplus funds shall be deposited in the unsegregated tax collections account established and distributed in the same manner as other funds in that account.

22-29-408. Dissolution without election.

(a) The election required by W.S. 22-29-404 shall be dispensed with and the county commissioners shall declare the district dissolved if the county commissioners find that:

(i) Dissolution is in the interest of the people of the county; and

(ii) At least one (1) of the following:

(A) The territory within the affected district is uninhabited;

(B) The district has failed regularly to elect district board members in accordance with the principal act of the district; or

(C) That the district is not active and that there is no need for the district.

(b) The election required by W.S. 22-29-404 shall be dispensed with and the board of county commissioners shall declare the district dissolved if the director of the department of audit has notified the board of county commissioners of the district's failure to comply with the reporting requirements of W.S. 9-1-507, and the district has failed to comply with W.S. 9-1-507(a) (vii) by December 30 of that same calendar year.

**ARTICLE 5
CAMPAIGN PRACTICES**

22-29-501. Political action committees.

(a) As used in this section:

(i) "Political action committee" means any group of two (2) or more persons organized and associated for the purpose of raising, collecting or spending money for the support or opposition to any special district ballot proposition;

(ii) "Special district ballot proposition" means any election conducted under a principal act or this act, but excluding director

elections.

(b) A political action committee shall file a statement of formation within ten (10) days after formation. The chairman and treasurer of a committee shall be separate individuals. The statement of formation shall list the name and mailing address of the committee, name and address of the committee chairman and treasurer, date the committee was formed and the purpose of the committee. The statement of formation shall be filed in the office of the county clerk of the county or counties in which the district is located or is to be located.

(c) No organization of any kind including a corporation, partnership, trade union, professional association or civic, fraternal or religious group or other profit or nonprofit entity except a political action committee, directly or indirectly through any officer, member, director or employee, shall contribute funds, other items of value or election assistance to aid or promote the interests, success or defeat of any special district ballot proposition. No person shall solicit or receive a payment or contribution from an organization prohibited from making contributions under this subsection.

(d) The secretary of state shall prescribe and furnish the forms for reporting receipts and expenditures for special district ballot proposition elections together with written instructions for completing the form and a warning that violators are subject to civil and criminal charges. The forms along with instructions and warning shall be distributed to the county clerk and shall be given by the county clerk to each political action committee upon formation.

(e) Every political action committee shall file a fully itemized statement of receipts and expenditures within ten (10) days after any special district ballot proposition election. The statement shall set forth the full and complete record of receipts including cash, goods or services and of actual and promised expenditures, including all identifiable expenses as set forth in W.S. 22-25-103. The date of each receipt of twenty-five dollars (\$25.00) or more, any expenditure or obligation, the name of the person from whom received or to whom paid and the purpose of each expenditure or obligation shall be listed. All receipts under twenty-five dollars (\$25.00) shall be reported but need not be itemized. Should the accumulation of receipts from an individual exceed the twenty-five dollar (\$25.00) threshold, all receipts from that individual shall be itemized.

(f) It is unlawful for a political action committee to pay for campaign literature or campaign advertising in any communication medium without printing or announcing the committee sponsoring the campaign advertising or campaign literature. The communications media in using the campaign advertising shall print or announce the name of

the committee paying for the advertising.

ARTICLE 6
OFFENSES AND PENALTIES

22-29-601. Violation of special district elections act.

The knowing and willful violation of any provision of the special district elections act is a misdemeanor offense punishable by not more than six (6) months in jail, a fine of not more than one thousand dollars (\$1,000.00), or both.

State Department of Audit

WS 9-1-507

9-1-507. Examination of books of state institutions, agencies and -- certain districts and entities; independent audit authorized; guidelines.

(a) The director of the state department of audit shall:

(i) Supervise the books, financial accounts and financial records of all state agencies and institutions, counties, school districts and municipalities within the state;

(ii) Repealed by Laws 1993, ch. 75, § 2.

(iii) Require state institutions, state agencies, the entities described in W.S. 16-4-104(g) and incorporated cities and towns with a population of less than four thousand (4,000) inhabitants to file with the department such reports of the books and accounts of the institution, agency, district or entity as the director deems necessary. The director shall promulgate rules under which special districts described in W.S. 16-4-104(g) shall prepare and file an annual report of their books and records with the department of audit. These rules shall apply to special districts which are subject to administration by the courts as provided in subsection (e) of this section. These rules shall provide for different levels of oversight, at the expense of the district, depending upon the higher of the total revenues received or expenditures made by the district during the fiscal year under review subject to the following limitations:

(A) At least one million dollars (\$1,000,000.00) - an audit by a certified public accountant shall be required;

(B) At least one hundred thousand dollars (\$100,000.00) but less than one million dollars (\$1,000,000.00) - requirements shall be greater than those in subparagraph (C) of this paragraph but less than those in subparagraph (A) of this paragraph. The rules shall provide for more stringent oversight requirements for districts with higher total revenues within this range than the requirements for districts with lower total revenues within this range;

(C) Less than one hundred thousand dollars (\$100,000.00) but more than twenty-five thousand dollars (\$25,000.00) - the only requirements shall be a proof of cash procedure conducted by an independent third party with a certification from two (2) authorized representatives of the district that the proof of cash procedure was performed by the independent third party in accordance with procedures required by the director and that to the best of their knowledge the financial information used was complete and accurate;

(D) Twenty-five thousand dollars (\$25,000.00) or less - the only requirement shall be the annual report of district revenues, expenses and ending cash balance.

(iv) Require corrections of faults or erroneous systems of accounting and when necessary instruct county and municipal officers in the proper mode of keeping accounts;

(v) Perform an audit or specified procedures of any books and records of any state institution, state agency, incorporated city or town with a population of less than four thousand (4,000) inhabitants or any district or entity described in W.S. 16-4-104(g) whenever the director feels the audit or procedures are necessary. In lieu of performing such audit or procedures, the director may accept an audit or specified procedures performed by a certified public accountant;

(vi) Conduct performance measure reviews based on the standards developed in W.S. 28-1-115(a)(ii)(A). The director shall determine the means to be used to verify and validate the performance measures. The results of the reviews shall be reported to the agency head, governor, secretary of state and the legislative service office;

(vii) Require each county, city and town, special district and joint powers board in this state to report to the department revenues received and expenditures made each fiscal year. The reports shall be made not later than September 30 for the prior fiscal year. The format of the reports required by this paragraph shall be established by the department of audit by rule.

(b) Repealed by Laws 1993, ch. 75, § 2.

(c) Audit procedures performed on all state agencies, institutions and municipalities as defined in W.S. 16-4-102(a)(xiv) within the state shall be performed in accordance with current government audit standards issued by the United States comptroller general and within the standards for audit of governmental units as promulgated by the American Institute of Certified Public Accountants.

(d) Repealed by Laws 2002, Ch. 26, § 2.

(e) The director may waive the oversight requirements of paragraph (a)(iii) of this section for special districts created by and subject to administration by the courts, if the district provides to the director:

(i) An annual written request for a waiver within thirty (30) days after the required annual filing of financial information with the court;

(ii) A copy, certified by the court, of the receipts and disbursements of the district for the fiscal year for which the

waiver is requested;

(iii) A copy of the annual budget with the court authorized assessments for the year following the year for which the waiver is requested;

(iv) Other information as the director may reasonably require.

(f) No state agency or board shall impose requirements for audit procedures to be performed upon any public entity described in subsection (c) of this section which exceed the requirements of subsection (c) of this section unless those requirements have been authorized through rules or regulations promulgated by the director of the department of audit and the state agency or board provides funding for the additional audit requirements.

(g) No state agency or board shall require of any recipient of grants or funds, as a condition of receiving the grant or funds, any audit procedures to be performed which exceed the requirements in subsection (c) of this section unless the state agency or board provides funding for the additional audit requirements through a specific amount in the grant of funds, or unless the requirements are specifically authorized by statute.

(h) The department of audit shall have authority to promulgate rules and regulations to carry out the provisions of the audit procedures authorized by this section including, unless otherwise provided, setting the dollar limits at which audits authorized under subsections (f) and (g) of this section are to be performed for governmental entities in this state and any recipient of state funds.

(j) The director of the department of audit shall certify:

(i) To the state treasurer by October 5 of each year, a list of counties, cities and towns which have failed to comply with paragraph (a)(vii) of this section. The state treasurer shall withhold the annual distribution, which would otherwise be made under W.S. 9-2-1014.1, to any county, city or town failing to comply with paragraph (a)(vii) of this section. The withheld distribution shall be retained in the budget reserve account until the director of the department of audit certifies that the county, city or town has filed the required report;

(ii) To the board of county commissioners and to the special district by October 5 of each year any special district in the county, no matter how formed, which has failed to comply with paragraph (a)(vii) of this section. If, by November 30 of that same year, the district has failed to comply with paragraph (a)(vii) of this section, the director of the department of audit shall file notice with the county commissioners, the county treasurer and the

county clerk. The county commissioners shall place a public notice in a newspaper of general circulation in the county indicating the special district is in danger of being dissolved due to failure to comply with the legal reporting requirements. The county commissioners shall assess the special district the cost of the public notice. The county treasurer shall withhold any further distribution of money to the district until the department certifies to the county treasurer that the district has complied with all reporting requirements. If the special district fails to file the required report on or before December 30 of that same year, the county commissioners shall seek to dissolve the special district in accordance with W.S. 22-29-401 et seq. This paragraph shall apply in addition to any other provision for dissolution in the principal act for a special district.

(k) The director of the department of audit shall report on or before December 31 of each year to the governor and the legislature, financial information regarding counties, cities, towns and special districts. The information shall be obtained from the annual reports collected from the required reports in this section and shall be in a form required by the director.

Uniform Municipal Fiscal Procedures

WS 16-4-121

16-4-121. Required annual audits; conduct; expenses; commencement and completion; additional requirements for school audits.

(a) The governing body of each municipality shall cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the municipality for each fiscal year. At the option of the governing body, audits may be made at more frequent intervals.

(b) The governing body shall make available all documents and records required to perform the audit upon request by the independent auditor.

(c) The audits shall be conducted by independent auditors in accordance with generally accepted auditing standards as promulgated by the AICPA in their guidelines for audits of state and local government units. The audit procedures shall be performed in accordance with "Government Auditing Standards", issued by the comptroller general of the United States. Any audit performed shall comply with the requirements of W.S. 9-1-507.

(d) The expenses of audits required by this act shall be paid by the municipality for which the audit is made.

(e) The first audit shall commence with the fiscal year ending June 30, 1982 and thereafter at the end of each fiscal year. Except for school audits which shall be completed by November 15 following the end of the audited fiscal year, the audits shall be completed not more than six (6) months after the end of the fiscal year being audited. If within seven (7) months after the end of the fiscal year, a copy of an audit report has not been received by the director of the state department of audit, inquiry shall be made by the director. If the municipality has failed to have an annual audit commenced, the director shall make written demand on the governing body to commence the annual audit within thirty (30) days. If the annual audit report of a municipality is not filed with the director within nine (9) months after the end of the fiscal year, the director shall contract with an independent auditor to conduct the audit and shall reimburse the independent auditor from sufficient state revenues and grants withheld from the municipality when certified by the director to the state treasurer, to pay the expenses of the audit. If there are no state funds which may be withheld, the director shall require the municipality to pay the audit expenses from any funds available and certify the amount to be collected to the attorney general for appropriate legal proceedings.

(f) County memorial hospitals and hospital districts shall have an annual audit conducted by an independent certified public accountant in accordance with generally accepted government auditing standards applicable to the district or entity. The audit expense

shall be included in the operating budget of the district or entity.

(g) Each year an audit shall be made in accordance with the requirements of subsection (c) of this section and a report filed for the immediately succeeding fiscal year as necessary to determine foundation program guarantees and account expenditures by school districts.

Bond Elections Law

WS 22-21-103

22-21-103. How bond question to be submitted to electors; contents.

Each bond question shall be submitted to a vote of the qualified electors of the political subdivision. Every bond election shall be held on the same day as a primary election or a general election, or on the Tuesday next following the first Monday in May or November, or on the Tuesday next following the third Monday in August. If calling the election in May, the body political subdivision shall by March 1, provide written notification to the county clerk, specifying the date of the election and the bond question. If the political subdivision specifies the date of the election to be a primary or general statewide or other August or November election, then the political subdivision shall provide notice to the county clerk not less than one hundred ten (110) days before the election if for a primary or other August election, and not less than seventy (70) days before the election, if for a general or other November election. The bond question shall state the purpose of the bonds, the maximum principal amount thereof, the maximum number of years allowed for the indebtedness and the maximum rate of interest to be paid thereon. The secretary of state may promulgate reasonable rules for conducting bond elections where the election is not held at the same time as the general or primary election