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Can a Special Hospital District raise taxes to 6 mills without voter approval? What about a

bond?

The simple answer is no it can't. Although state statute allows for up to 6 mill levies, the Special Hospital District is prohibited by state law from obtaining an increase without voter approval.

According to state law, any future mill levy increases must be first approved by the Sublette County Commissioners to be placed on the ballot and then must be passed by a majority of voters in the county.

A bond deal is not even remotely applicable at this point. But if the Special Hospital District pursued a bond deal, THE COMMISSIONERS WOULD HAVE TO APPROVE PUTTING IT ON THE BALLOT, AND THE VOTERS WOULD ONCE AGAIN VOTE ON THIS QUESTION.

According to the latest Eide Bailly Forecasted Financial Statement, a critical access hospital in Sublette County is very sustainable. The forecasted report already examined the ability of the hospital to pay off the USDA loan and the projected debt to service ratio is excellent. A critical access hospital would generate an estimated \$7 million more revenue than the existing Rural Health District clinic system. Medicare reimbursements at current vary from roughly 40-60% at clinic designation, but a hospital designation would give us cost-based reimbursements at a level of 101%.

Here is a breakdown of the state statutes about mill levies:

The commissioners can set the mill for a hospital district but cannot exceed 6 mills. The hospital can levy 3 mills initially. If they want to increase the mill levy beyond 3 mills, the county commissioners must have an election, and the voters decide whether the mill levy should be increased over the 3 mills.

Wyo. Stat. 39-13-104 says a couple of pertinent things:

(b) There shall be annually levied and assessed upon the taxable value of property within each Wyoming county the following county taxes when applicable:

(i) Not to exceed 12 mills as determined by the board of county commissioners which shall include mill levies, if any, for the following purposes:

(A) The number of mills to be dedicated to the operation of a county hospital.

Then if you head to (e) There shall be annually levied and assessed upon the taxable value of property within the limits of the following special districts the following special district taxes when applicable:

(ii) Not to exceed 6 mills by a hospital district as provided by Wyo. Stat. 35-2-414(b), (c), and (d) plus the number of mills necessary for the payment of the district debt plus interest thereon, not to exceed the limitations prescribed by Wyo. Stat. 35-2-415.

Wyo. Stat. 35-2-414:

(b) The board of county commissioners, at the time of making the levy for county purposes shall levy a tax for that year upon the taxable property in such district in its county for its proportionate share based on assessed valuation of the estimated amount of funds needed by each such district, but in no case shall the tax for such district exceed in any one (1) year the amount of three (3) mills for operation on each dollar of assessed valuation of such property except as provided by subsection (c) of this section. **There shall be no limit on the assessment for the payment of principal and interest on bonds approved by the board of county commissioners and approved by the electors of the district as provided in W.S. 35-2-415.** The taxes and assessments of all special hospital districts shall be collected by the county collector at the same time and in the same manner as state and county taxes are collected, provided, however, said assessment and tax levied under the provisions of this act [§§ 35-2-401 through 35-2-421] shall not be construed as being a part of the general county mill levy.

(c) Notwithstanding subsection (b) of this section, **if the board of trustees votes to increase the mill levy beyond three (3) mills as authorized by subsection (b) of this section, the board of county commissioners shall call an election within the district upon the question of whether the mill levy should be increased beyond three (3) mills. The election shall be called, conducted and canvassed as provided for bond elections by the Political Subdivision Bond Election Law, W.S. 22-21-101 through 22-21-112,** on the first date authorized under W.S. 22-21-103 which is not less than sixty (60) days after the trustees vote to increase the mill levy beyond three (3) mills. In no event shall the tax in a district exceed in any one (1) year the amount of six (6) mills for operation and maintenance on each dollar of assessed valuation of property. The increase in mill levy is effective only if the

question is approved by a majority of those voting thereon within the hospital district. The cost of any special election under this subsection shall be borne by the board of trustees.

So what why not pursue a bond instead?

There is no limit on the payment of principal and interest on BONDS that HAVE BEEN APPROVED BY THE SUBLETTE COUNTY COMMISSIONERS AND THE VOTERS!!!! The bond deal is not even remotely applicable at this point. If the Special Hospital District pursued a bond deal, THE COMMISSIONERS WOULD HAVE TO APPROVE PUTTING IT ON THE BALLOT, AND THE VOTERS WOULD ONCE AGAIN VOTE ON THIS QUESTION.

Wyo. Stat. 35-2-415: The board of trustees of a hospital district **may upon approval of the board of county commissioners submit to the electors of the district the question whether the board shall be authorized to issue the *general obligation coupon bonds* of the district in a certain amount**, not to exceed five percent (5%) of the assessed value of the taxable property in the district, and bearing a certain rate of interest, payable and redeemable at a certain time, not exceeding twenty-five (25) years for the purchase of real property, for the construction or purchase of improvements and for equipment for hospital purposes.

< Why the Special
Hospital District will
not pass along
more debt?

Why doesn't the
RHCD just raise 1
more mil
themselves? >

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