

TOWN OF BAR NUNN

**INFORMATION RELEASE REGARDING WARDWELL WATER & SEWER
DISTRICT ASSESSMENTS**

November 21, 2025

Recently there have been customers of the former Wardwell Water & Sewer District who have been questioning whether the mill levy for the Wardwell Water & Sewer District for 2024, which was collected by the Natrona County Treasurer into 2025 was improperly assessed by the County and improperly distributed to the successor to the district, the Town of Bar Nunn. This was addressed in two recent Bar Nunn Town Council sessions, with it being explained that no mill levies were collected for 2025 by the County, but one of those making inquiry was apparently dissatisfied with the conclusions of the Town of Bar Nunn that Natrona County had not acted improperly and that the 2023 and 2024 mill levy for the WWSD, which was not dissolved by Natrona County until November 13, 2024, was properly done, or that no mill levy for 2025 was collected. That individual requested that the Wyoming State Department of Audit look into the topic.

The finding of the Wyoming State Department of Audit, delivered yesterday, and which is set out below, is identical to that information already provided by Bar Nunn. The finding states:

I am writing to inform you of the conclusions of my team's review related to the Wardwell Water & Sewer District (WWSD) mill levy concerns you brought to my attention in your email on November 7, 2025. While my previous response indicated that I would likely not be providing regular updates due to the nature of investigations and complaints, our detailed review identified no criminal or noncompliant acts. Instead, our findings point to an issue of timing and an act of human error related to public reporting.

My team looked into each of your allegations in detail. As always, our reviews are independent and evidence-driven.

Findings of review:

1. Allegation - Natrona County Certified and Collected an Unlawful Levy Post-Dissolution

Conclusion: We verified with the Department of Revenue (DOR) and Natrona County that no 2025 mill levy was certified or collected on behalf of WWSD.

Timeline Clarification:

1. Beginning of January, 2024 - All taxable property is listed, valued, and assessed for the 2024 tax year. This date establishes the legal owner and value for taxation.

2. On or before July 31 - District notifies the County Commissioners of the amount of tax to be collected (W.S. 39-13-104(k)(i))
3. Beginning of June - The Tax roll is certified with the Board of Equalization (BOE). The BOE checks the roll for compliance.
4. On or before the first Monday in August - The County Commissioners formally levy the taxes (set the mill) for the current year. (W.S. 39-13-102(g))
5. August 13th - Resolution of Dissolution 3-2024. The District executed the dissolution under oath, but still needed to submit it to the County for acceptance (W.S.22-29-405(b)). *See number 8.*
6. On or before the 3rd Monday in August - The County Assessor computes taxes and delivers the completed assessment roll to the County Treasurer for billing. (W.S. 39-13-103(g))
7. Beginning of September - The County Treasurer mails the current year tax bill (tax notices) to all taxpayers. As such, taxes then become due on Sept. 1, and collections could be coming in at any point after this. If you are a resident in the WWSD taxing district, you may be able to review your tax notice and note that WWSD is not on it.
8. November 5th - County Resolution of Dissolution 75-24. (attached)
9. Mid-November - The first half of the 2024 tax is due and collected.
10. Mid-May 2025 - The second half of the 2024 tax is due and collected.

Reporting Error:

When your complaint was initially raised, my team noted the Assessor had, due to a simple human error, published on their website an incorrect version of the 2025 Tax Levies Report that temporarily showed a mill levy for WWSD. This error was immediately corrected and likely contributed to some confusion.

DOR Tax District Booklet for 2025:

The official 2025 tax district booklet from the DOR (attached) confirms that the WWSD was dissolved and was not included in the 2025 tax roll.

2. Allegation - Town of Bar Nunn Retained Proceeds from an Inactive Levy

Conclusion: The WWSD mill levy proceeds retained by the Town of Bar Nunn were legally collected funds related to prior tax years (specifically, the 2024 tax year). As shown in the timeline above (see number 10), it is a normal procedure that payments for a prior tax year (like 2024) are received in the following calendar year (2025), sometimes extending even later due to the collection of delinquent taxes and tax sales. The Town appeared to have legally retained tax funds collected.

I hope this detailed timeline and clarification provide you with the necessary assurance regarding the mill levy collections. Please do not hesitate to contact me should you have any further questions or require additional explanation regarding this matter.

Respectfully,

Brian Wilson, CIA, CFE

Public Funds Audit Manager

Wyoming Dept. of Audit

2300 Capitol Ave. 2nd Floor

Cheyenne, WY 82002

The resolution referred to by the letter, demonstrating a November 13, 2024 recordation dates, is set out below:

RESOLUTION 75-24

**A RESOLUTION DECLARING THE DISSOLUTION OF THE WARDWELL WATER
AND SEWER DISTRICT**

WHEREAS, the Board of Trustees of the Wardwell Water and Sewer District passed Resolution Number 3, 2024 at a meeting held on August 13, 2024, and in accordance with the District's Plan of Dissolution, the District paid all outstanding bills and invoices and transferred all liquid assets held in its name to the Town of Bar Nunn, said Resolution attached as Exhibit A; and

WHEREAS, the Board of Trustees stated and declared within Resolution No. 3, 2024 that the Wardwell Water and Sewer District is dissolved, and its corporate existence terminated for all purposes; and

WHEREAS, the Board of Natrona County Commissioners is required to make findings pursuant to W.S. § 22-29-408(a) that the dissolution of the District is in the interest of the people of Natrona County.

NOW THEREFORE BE IT RESOLVED that the Board of Natrona County Commissioners does hereby find that the Board of Trustees of the Wardwell Water and Sewer District have completed all necessary statutory requirements to complete the dissolution of the District.

BE IT FURTHER RESOLVED that the Board of Natrona County Commissioners finds that the dissolution of the District is in the best interests of the people of Natrona County and that the District is no longer active and that there is no need for the District.

BE IT FURTHER RESOLVED that the Board of Natrona County Commissioners declares the dissolution of the Wardwell Water and Sewer District.

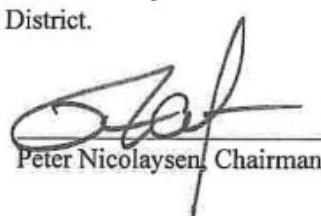
— **DATED** this 5th day of November, 2024.

Attest:



Tracy Good, County Clerk

My term of office expires
January 4, 2027

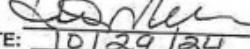


Peter Nicolaysen, Chairman

11/13/2024 12:27:17 PM NATRONA COUNTY CLERK
Pages: 4
Tracy Good
Recorded: CC
Fee: \$0.00
BOARD OF COUNTY COMMISSIONER:

1163119

APPROVED AS TO FORM
NATRONA COUNTY ATTORNEY
HEATHER DUNCAN-MALONE

BY: 

DATE: 10/29/24

Routed: Legal Department
Date: 11-13-2024
Initial: mm/boc

The Town of Bar Nunn appreciates the efforts of the Wyoming Department of Audit and its quick work on this matter.