

***- County Taxes -
Property and Sales and Use***

*Revenue Committee
June 26, 2023*

Jerimiah Rieman, Executive Director, WCCA



WYOMING'S COUNTIES

Doing what needs to be done for you!

COUNTY PROVIDED SERVICES

Law Enforcement and Judicial

Sheriff

911 Service/Emergency Management

Animal Control

County Jails

Justice Courts

Drug Courts & Treatment

County and Prosecuting Attorneys

Legal Aid

Guardians Ad Litem

Public Works and Land Use

Planning and Zoning

Subdivision Regulation

Property Assessment

Building Inspection

Code Enforcement

Waste Management

Stormwater Management

Flood Control

Environmental Health

Water and Sewer

Infrastructure Projects

GIS and Mapping

Leisure and Recreation

Parks and Campgrounds

Recreation Programs

County Extension

Fairgrounds and Fairs

Rodeos and Community Events

County Libraries & Museums

General Government Services

Administration

Elections

Permits and Licenses

Motor Vehicle Titles & Registration

Vital Records

Tax Collection

Risk Management



Human Services

Child & Youth Services

Senior Services

County Health Departments

Coroner/Medical Examiner

County Public Hospitals

Indigent Medical Care

Mental Health Crisis Support

Food Bank Coordination and Support

Transportation

County Road and Bridge Construction and

Maintenance

Transportation Planning

Public Transportation

Airports

Natural Resources

Serving as a Cooperating Agency

Natural Resource Planning

Socioeconomic Analysis

Fire Protection and Suppression

Weed and Pest Control

Property Taxes



Property Taxes and Counties



The single largest source of revenue in most counties is property tax.

Counties are limited to 12 mills, or 1.2% of the assessed value (Wyoming Constitution, Article 15, Section 5 and W.S. 39-13-104).

The average county mill levy is 11.679 mills (2022).

The average total county levy is about 68.174 mills or 6.8% of the value (2022).

Property Taxes



Where is it distributed?

Approximate total revenue of \$1.73 billion (2022):

1.Schools and education: 72.6%

2.County government: 17.23%

3.Special districts: 8.07%

4.Municipalities: 2.1%

County Property Taxes (2022)



	Total	% of Total
Tier 1	\$214,502,533	72%
Tier 2	\$59,023,355	20%
Tier 3	\$24,288,995	8%

Tier 1 (7 counties) – Campbell, Converse, Laramie, Natrona, Sublette, Sweetwater, Teton

Tier 2 (7 counties) – Albany, Carbon, Fremont, Lincoln, Park, Sheridan, Uinta

Tier 3 (9 counties)* – Big Horn, Crook, Goshen, Hot Springs, Johnson, Niobrara, Platte, Washakie, Weston

*All Tier 3 counties except Johnson County are considered “hardship” counties because they generate less than \$300,000 per mill assessed.

Mill Levies and Revenue



2022		OPERATING LEVY & TAXES (12 MILLS MAXIMUM)
Albany Taxes	LEVY	12.000
	TAXES LEVIED	6,882,197
Big Horn Taxes	LEVY	12.000
	TAXES LEVIED	2,981,623
Campbell Taxes	LEVY	11.235
	TAXES LEVIED	50,998,701
Carbon Taxes	LEVY	12.000
	TAXES LEVIED	9,486,310
Converse Taxes	LEVY	12.000
	TAXES LEVIED	33,127,862
Crook Taxes	LEVY	12.000
	TAXES LEVIED	3,145,342
Fremont Taxes	LEVY	10.000
	TAXES LEVIED	8,472,076
Goshen Taxes	LEVY	12.000
	TAXES LEVIED	3,128,038
Hot Springs Taxes	LEVY	12.000
	TAXES LEVIED	1,999,770
Johnson Taxes	LEVY	12.000
	TAXES LEVIED	4,340,106
Laramie Taxes	LEVY	12.000
	TAXES LEVIED	29,766,163
Lincoln Taxes	LEVY	12.000
	TAXES LEVIED	11,135,204

Natrona Taxes	LEVY	12.000
	TAXES LEVIED	17,427,172
Niobrara Taxes	LEVY	12.000
	TAXES LEVIED	1,808,866
Park Taxes	LEVY	12.000
	TAXES LEVIED	10,495,622
Platte Taxes	LEVY	12.000
	TAXES LEVIED	2,779,669
Sheridan Taxes	LEVY	12.000
	TAXES LEVIED	7,328,063
Sublette Taxes	LEVY	12.000
	TAXES LEVIED	30,481,181
Sweetwater Taxes	LEVY	12.000
	TAXES LEVIED	29,644,185
Teton Taxes	LEVY	7.379
	TAXES LEVIED	23,057,269
Uinta Taxes	LEVY	12.000
	TAXES LEVIED	5,223,883
Washakie Taxes	LEVY	12.000
	TAXES LEVIED	1,931,912
Weston Taxes	LEVY	12.000
	TAXES LEVIED	2,173,669
TOTAL	AVG LEVY	11.679
	TAXES LEVIED	297,814,883

Source - Wyoming Board of Equalization -
2022 Abstract and Mill Levy Report

Revenues - 1 Mill



2022	1 Mill Value	# of Mills Assessed Equivalent To One Campbell County Mill	1 Mill Attributable to Other Category	1 Mill Attributable to Residential	Property Tax - % of Total County Revenue
Albany	\$573,516	8:1	82.64%	61.17%	25.57%
Big Horn	\$248,469	18:1	46.13%	31.18%	23.83%
Campbell	\$4,539,270	1:1	10.16%	6.96%	57.12%
Carbon	\$790,526	6:1	23.44%	15.54%	50.10%
Converse	\$2,760,655	2:1	6.67%	4.58%	77.74%
Crook	\$262,112	17:1	43.64%	31.30%	29.69%
Fremont	\$847,208	5:1	48.82%	37.01%	21.27%
Goshen	\$260,670	17:1	58.85%	35.75%	24.54%
Hot Springs	\$166,648	27:1	31.80%	23.35%	26.57%
Johnson	\$361,676	13:1	44.82%	32.08%	33.27%
Laramie	\$2,480,514	2:1	58.60%	41.66%	30.24%
Lincoln	\$927,934	5:1	45.73%	40.32%	42.96%
Natrona	\$1,452,264	3:1	67.05%	46.94%	22.66%
Niobrara	\$150,738	30:1	21.28%	9.78%	38.03%
Park	\$874,635	5:1	63.25%	51.42%	32.50%
Platte	\$231,639	20:1	51.98%	36.90%	20.96%
Sheridan	\$610,672	7:1	92.78%	74.08%	21.99%
Sublette	\$2,540,098	2:1	7.66%	5.96%	65.18%
Sweetwater	\$2,470,349	2:1	16.18%	11.56%	35.72%
Teton	\$3,124,715	2:1	99.50%	85.23%	16.38%
Uinta	\$435,324	10:1	48.15%	37.55%	19.88%
Washakie	\$160,993	28:1	63.21%	41.37%	21.28%
Weston	\$181,139	25:1	40.74%	31.18%	31.15%

Direct distribution - hardship county

25% - 49.99%

50% or more



Assessed Values – Other Category

	2019	2020	2021	2022	County % of Total Change
Albany	\$372,387,952	\$387,667,995	\$416,243,902	\$473,967,639	3.63%
Big Horn	\$93,819,658	\$96,795,924	\$104,411,299	\$114,610,605	0.74%
Campbell	\$398,988,044	\$406,058,348	\$416,912,376	\$461,263,902	2.23%
Carbon	\$157,715,617	\$162,380,303	\$169,030,652	\$185,261,898	0.99%
Converse	\$156,173,838	\$163,914,540	\$168,884,452	\$184,055,882	1.00%
Crook	\$88,784,008	\$89,827,832	\$98,804,166	\$114,397,047	0.92%
Fremont	\$338,054,599	\$345,458,817	\$369,188,448	\$413,610,049	2.70%
Goshen	\$127,996,794	\$133,314,484	\$137,450,038	\$153,400,937	0.91%
Hot Springs	\$44,547,735	\$45,022,614	\$45,844,211	\$52,989,268	0.30%
Johnson	\$126,724,211	\$129,461,780	\$139,148,363	\$162,111,515	1.27%
Laramie	\$1,134,360,417	\$1,194,353,400	\$1,264,207,452	\$1,453,687,196	11.42%
Lincoln	\$266,004,311	\$282,946,907	\$319,023,136	\$424,367,365	5.67%
Natrona	\$806,750,079	\$852,300,758	\$842,657,966	\$973,788,784	5.98%
Niobrara	\$29,097,972	\$29,392,278	\$29,790,763	\$32,073,583	0.11%
Park	\$402,632,720	\$418,164,202	\$455,062,032	\$553,169,189	5.39%
Platte	\$96,633,970	\$99,675,634	\$104,217,975	\$120,415,173	0.85%
Sheridan	\$407,514,825	\$433,126,993	\$469,774,566	\$566,573,331	5.69%
Sublette	\$152,011,758	\$156,819,740	\$166,146,795	\$194,591,934	1.52%
Sweetwater	\$360,242,458	\$363,624,735	\$368,771,243	\$399,685,548	1.41%
Teton	\$1,939,680,160	\$2,049,354,818	\$2,318,255,934	\$3,188,983,180	44.69%
Uinta	\$165,157,448	\$167,351,983	\$178,532,282	\$209,620,207	1.59%
Washakie	\$87,547,399	\$89,350,985	\$92,405,557	\$101,757,964	0.51%
Weston	\$59,976,294	\$61,423,782	\$65,410,551	\$73,799,191	0.49%
TOTAL	\$7,812,802,267	\$8,157,788,852	\$8,740,174,159	\$10,608,181,387	100.00%

Source – Wyoming Board of Equalization – 2019-2022 Abstract and Mill Levy Reports

Assessed Values – Other Category (Residential Only)



	2019	2020	2021	2022	County % of Total Change
Albany	\$268,802,804	\$282,558,761	\$304,006,052	\$350,800,563	3.53%
Big Horn	\$64,299,235	\$66,890,930	\$70,295,204	\$77,477,833	0.57%
Campbell	\$271,555,285	\$275,978,269	\$285,850,635	\$315,761,778	1.90%
Carbon	\$106,914,156	\$108,838,261	\$111,141,176	\$122,872,983	0.69%
Converse	\$107,403,164	\$111,225,098	\$117,247,072	\$126,390,706	0.82%
Crook	\$61,658,317	\$62,585,538	\$70,817,416	\$82,049,866	0.88%
Fremont	\$253,511,716	\$260,112,691	\$279,761,513	\$313,543,856	2.58%
Goshen	\$76,572,323	\$79,249,286	\$82,586,695	\$93,191,329	0.72%
Hot Springs	\$32,005,094	\$32,496,149	\$33,329,576	\$38,915,187	0.30%
Johnson	\$89,754,080	\$92,056,215	\$97,489,044	\$116,013,109	1.13%
Laramie	\$775,746,354	\$833,552,569	\$900,757,409	\$1,033,448,977	11.09%
Lincoln	\$226,627,081	\$242,484,903	\$276,329,543	\$374,180,927	6.35%
Natrona	\$572,217,283	\$615,511,513	\$606,361,493	\$681,654,448	4.71%
Niobrara	\$13,113,379	\$13,338,490	\$13,515,766	\$14,742,256	0.07%
Park	\$316,080,136	\$330,198,256	\$364,042,429	\$449,695,038	5.75%
Platte	\$65,352,109	\$68,623,537	\$72,491,371	\$85,479,699	0.87%
Sheridan	\$319,762,144	\$338,964,593	\$372,707,190	\$452,407,578	5.71%
Sublette	\$113,711,412	\$119,005,093	\$127,754,665	\$151,328,576	1.62%
Sweetwater	\$259,351,441	\$263,212,814	\$267,506,822	\$285,558,702	1.13%
Teton	\$1,638,624,387	\$1,750,024,639	\$2,008,477,291	\$2,731,534,458	47.04%
Uinta	\$124,339,188	\$125,932,305	\$136,721,558	\$163,466,781	1.68%
Washakie	\$56,847,201	\$57,597,568	\$59,499,052	\$66,600,693	0.42%
Weston	\$45,770,396	\$46,669,018	\$49,608,231	\$56,476,280	0.46%
TOTAL	\$5,860,018,685	\$6,177,106,496	\$6,708,297,203	\$8,183,591,623	100.00%

Source – Wyoming Board of Equalization – 2019-2022 Abstract and Mill Levy Reports

Sales and Use Taxes



Sales and Use Tax



Statewide 4% Sales and Use Tax

- State Share: 69% plus 1%
- Local Government Share: 31% minus 1%
- Distributed first by source of sale and second by proportional population.

State Sales and Use Tax (Local Share) – Tiers (FY22)



	Total	% of Total
Tier 1	\$59,752,427	68%
Tier 2	\$19,398,918	22%
Tier 3	\$8,681,903	10%

Tier 1 (7 counties) – Campbell, Converse, Fremont, Laramie, Natrona, Park, Teton

Tier 2 (7 counties) – Albany, Lincoln, Platte, Sheridan, Sublette, Sweetwater, Uinta

Tier 3 (9 counties) – Big Horn, Carbon, Crook, Goshen, Hot Springs, Johnson, Niobrara, Washakie, Weston

Sales and Use Tax (FY23 through May 31, 2023)



The so-called 5th, 6th, and 7th pennies...

- 21 of 23 counties have a general-purpose penny totaling \$60.1 million
- 12 of 23 counties have a specific-purpose penny totaling \$81.9 million
- 2 counties has an economic development fractional penny totaling \$2.1 million

Source – Wyoming Department of Revenue – *FY 2023 Sales and Use Tax Report of Distribution Amounts by Entity, by Tax Type – May 31, 2023*

Questions?

