



Department of Revenue

Wyoming Taxes and You

Wyoming Tax Facts
October 25, 2023

Brenda Henson, Director



EXCISE TAX DIVISION

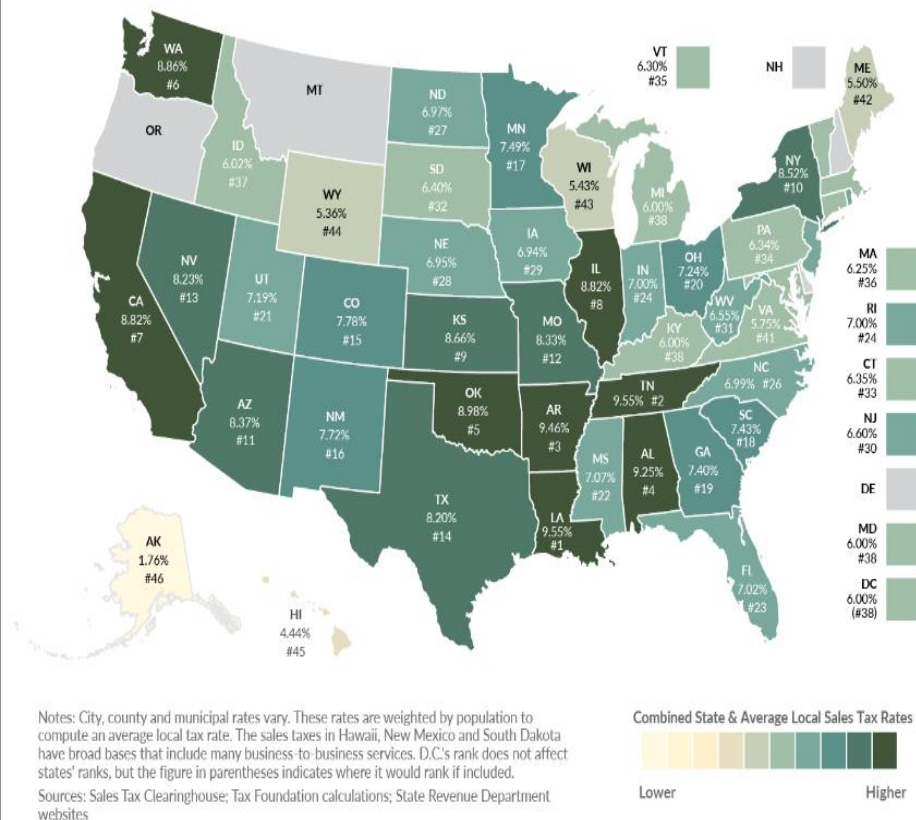
Department of Revenue

What is Sales Tax?

- Transactional consumption tax on goods and services
- Generally percentage (%) of the price
- Forty-five (45) states levy a sales tax
- Taxation statutes and exemptions vary by state
- Some states allow local jurisdictions charge sales tax
- Wyoming's sales tax dates back to April 1, 1935 (2%)
 - W.S. 39-15-101 through W.S. 39-15-502

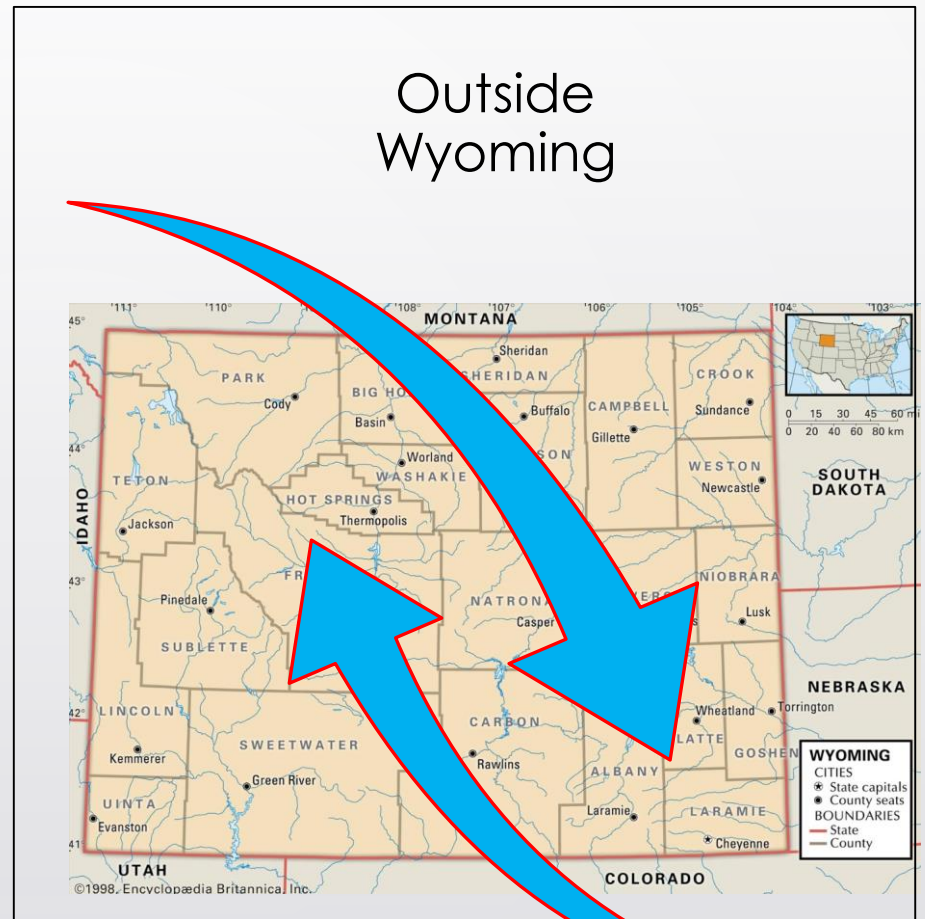
How High are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, January 2023



What is Wyoming Use Tax?

- Complementary to Wyoming sales tax
 - (also passed in 1930s)
- Found in W.S. 39-16-101 through W.S. 39-16-306
- Tax due on untaxed items shipped into Wyoming or purchased from a vendor not licensed with Wyoming
- No collected from vendor, but taxpayer must “charge themselves” the tax
- Offsetting credit for taxes paid to another state - W.S. 39-16-109(d)(iii)



Map Source: <https://www.mapofus.org/wyoming/>

Historical Sales and Use Tax

• SALES Tax

• USE Tax

• Fiscal Year

• Fiscal Year

- 2016 742,711,220
- 2017 686,875,028
- 2018 789,189,891
- 2019 870,534,245
- 2020 887,452,514
- 2021 867,734,704
- 2022 896,009,982
- 2023 1,106,384,278

- 2016 113,733,877
- 2017 95,857,103
- 2018 113,427,151
- 2019 139,649,034
- 2020 120,120,725
- 2021 101,505,714
- 2022 96,642,185
- 2023 116,899,247



PROPERTY TAX DIVISION

Department of Revenue

Who Pays Property Tax?

- **Property Owners**

- Home owners
- Business owners
- Manufacturers
- Agricultural Producers
- Public Utilities
- Mineral producing companies
- Land owners
- Equipment owners
- **Bottom line - if you own property, you pay property taxes unless the legislature has granted an exemption**

“Property” defined:
the exclusive right to possess, enjoy, and
dispose of a thing. *Merriam-Webster*

- **Real**
 - Land and appurtenances, including structures, affixed thereto and, any intangible characteristic which contributes to the fair market value thereof
- **Personal**
 - **Tangible** – has a physical presence, capable of being touched, able to be perceived as materially existent – **Furniture, Equipment, Mobile homes**
 - **Intangible** – lacks mass and cannot be seen, felt, weighed, measured or perceived by the senses - **Exempt from property taxes**

REAL Property



Personal Property



Who Pays Property Tax in Wyoming?

Residential	9,844,553,533	28.895%
Oil Production	7,667,800,744	22.506%
Natural Gas Production	6,256,097,281	18.363%
Coal Production	2,661,946,707	7.813%
Industrial	2,359,849,946	6.927%
Commercial	2,257,138,055	6.625%
Railroads	645,999,447	1.896%
Trona Production	566,347,854	1.662%
Private Electrics/Gas	516,733,926	1.517%
Agricultural Land	410,432,213	1.205%
Liquid Pipelines	349,212,029	1.025%
Natural Gas Pipelines	174,171,781	0.511%
Rural Electrics	151,290,301	0.444%
Bentonite Production	83,916,428	0.246%
Sand & Gravel Production	28,239,143	0.083%
All Other Minerals Production	24,283,677	0.071%
Major Telephones	17,416,128	0.051%
Rural Telephones	14,998,191	0.044%
Cable and Satellite	12,523,232	0.037%
Cell./Reseller Telephones	12,288,374	0.036%
Municipal Electrics	8,990,353	0.026%
Airlines	4,835,019	0.014%
Uranium Production	647,093	0.002%

2023 Assessed Values

Mineral Production

Companies

total assessed value

17,289,278,927

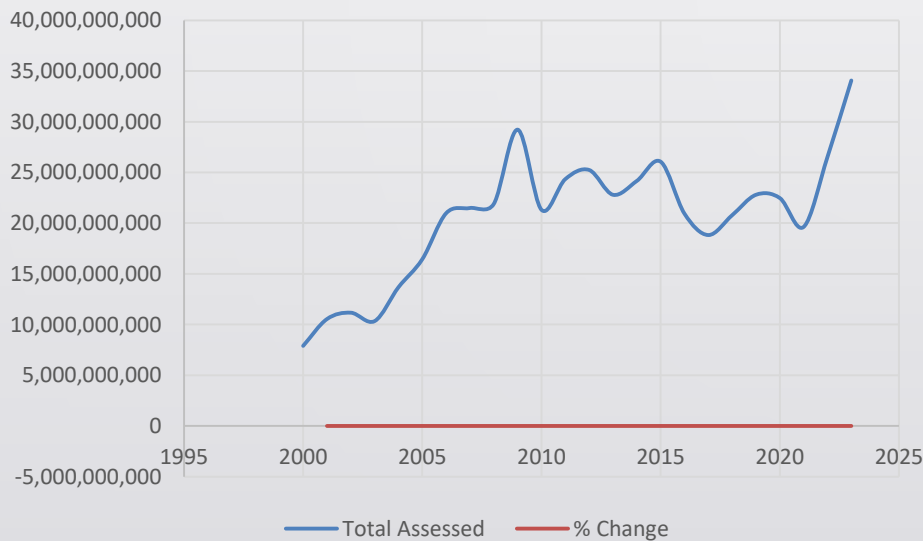
or 50.75% of statewide assessed value

Historical percentage of total assessed value per property type

Property Type	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
LOCAL ASSESSED														
Agricultural Land	1.03%	0.97%	0.97%	1.11%	1.25%	1.24%	1.65%	1.83%	1.62%	1.46%	1.50%	1.78%	1.38%	1.20%
Residential	20.02%	17.36%	16.63%	18.83%	18.50%	18.06%	23.59%	27.46%	26.26%	25.70%	27.48%	34.17%	30.84%	28.90%
Commercial	5.25%	4.62%	4.54%	5.26%	5.30%	5.04%	6.56%	7.52%	7.18%	7.11%	7.32%	8.57%	7.76%	6.63%
Industrial	9.01%	8.05%	8.12%	9.49%	9.28%	8.80%	10.42%	10.55%	9.42%	9.03%	9.10%	9.93%	7.88%	6.92%
STATE ASSESSED														
Non-minerals	5.66%	5.35%	5.61%	6.07%	5.82%	5.43%	7.26%	8.06%	7.29%	6.96%	7.49%	9.21%	7.28%	5.60%
Minerals	59.03%	63.65%	64.12%	59.25%	59.85%	61.43%	50.52%	44.57%	48.24%	49.75%	47.13%	36.33%	44.86%	50.75%

Wyoming Historical Assessed Value

Year	Total Assessed	% Change
2000	7,896,856,270	
2001	10,542,096,400	33.5
2002	11,169,306,927	5.95
2003	10,340,086,954	-7.42
2004	13,679,536,318	32.3
2005	16,445,084,484	20.22
2006	20,978,659,770	27.57
2007	21,491,267,438	2.44
2008	21,898,331,198	1.89
2009	29,219,533,181	33.43
2010	21,316,477,631	-27.05
2011	24,339,700,232	14.18
2012	25,242,644,578	3.71
2013	22,797,094,335	-9.69
2014	24,164,467,525	6
2015	26,057,281,969	7.83
2016	20,932,788,556	-19.67
2017	18,825,099,205	-10.07
2018	20,781,559,130	10.39
2019	22,797,760,768	9.7
2020	22,474,581,426	-1.42
2021	19,629,344,340	-12.66
2022	26,532,077,654	35.17
2023	34,069,711,455	28.4



Year	Total Assessed	Mineral Assessed	% Change Minerals	Mineral % of Total Assessed Value
2000	7,896,856,270	4,075,050,784		51.60%
2001	10,542,096,400	6,407,060,245	57.23%	60.78%
2002	11,169,306,927	6,738,726,062	5.18%	60.33%
2003	10,340,086,954	5,624,312,953	-16.54%	54.39%
2004	13,679,536,318	8,616,022,023	53.19%	62.98%
2005	16,445,084,484	10,984,017,888	27.48%	66.79%
2006	20,978,659,770	14,906,375,299	35.71%	71.05%
2007	21,491,267,438	14,586,380,458	-2.15%	67.87%
2008	21,898,331,198	13,845,396,672	-5.08%	63.23%
2009	29,219,533,181	20,396,881,862	47.32%	69.81%
2010	21,316,477,631	12,583,815,584	-38.31%	59.03%
2011	24,339,700,232	15,493,428,253	23.12%	63.65%
2012	25,242,644,578	13,186,681,635	-14.89%	52.24%
2013	22,797,094,335	13,506,565,446	2.43%	59.25%
2014	24,164,467,525	14,463,065,651	7.08%	59.85%
2015	26,057,281,969	16,006,250,339	10.67%	61.43%
2016	20,932,788,556	10,575,318,899	-33.93%	50.52%
2017	18,825,099,205	8,390,761,246	-20.66%	44.57%
2018	20,781,559,130	10,024,175,683	19.47%	48.24%
2019	22,797,760,768	11,341,425,218	13.14%	49.75%
2020	22,474,581,426	10,591,190,346	-6.61%	47.13%
2021	19,629,344,340	7,132,223,445	-32.66%	36.33%
2022	26,532,077,654	11,901,549,361	66.87%	44.86%
2023	34,069,711,455	17,289,278,927	45.27%	50.75%

The Rest of
the Story...

I am a home owner, how does the assessor appraise my home?

- Identify ownership based on recorded documents in the real estate office of the county clerk.
- Conduct onsite inspection to gather property characteristics
- Use Computer Assisted Mass Appraisal (CAMA) to store and analyze information
- Value is based on individual property characteristics
 - Accuracy is Key - Communication with property owner

- 3 components
 - Current Replacement Cost (RCN)
 - Apply Depreciation (Age and Condition) RCNLD
 - Add Land Value
 - Uniformly adjusted for sales

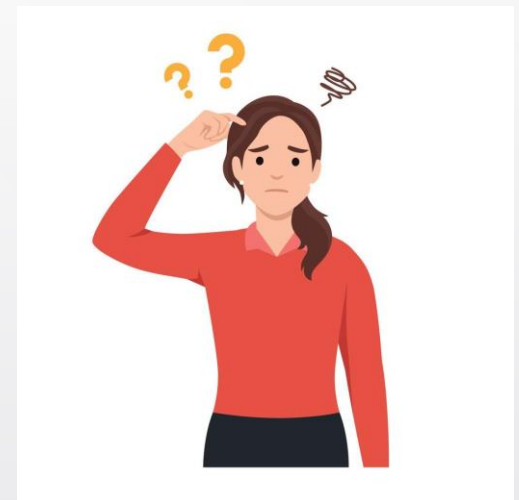


Computer Assisted Mass Appraisal (CAMA)

- **Uniform Software used by all 23 counties**
 - Data on all structures
 - Land Data
 - Site Improvement Data
 - Personal Property Assets
 - State Assessments
 - Costing Tables
 - Analysis tools
 - Statewide Uniform Reports
 - Tax Authority Tracking
 - Notices of Value
 - Exemptions (Pollution Control, Fire Suppression, Veterans)

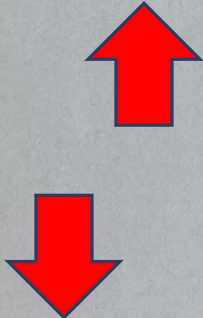
I want to pay my fair share, but this seems a bit high...what should I do?

- When you receive your notice of value from the assessor, call or stop by the office. You have 30 days from the mail date on the notice.
 - Ask to see your property record and all information that was used to value your property.
 - Provide any documentation you considered when you decided you wanted them to review the value.
- The assessor may adjust value or may determine the original value is accurate.
- If you still disagree with the value, you may request a hearing before the County Board of Equalization.
- You cannot appeal the tax bill/amount.



**Assessor must mail prior to the 4th Monday in April.
Pay close attention to the FAIR Value.**

PREVIOUS YEAR PROPERTY BREAKDOWN									
Fair Value	x	Level of Assessment	=	Assessed Valuation	x	Last Year's Mill Levy	=	Last Year's Tax	
\$229,054		9.5%		\$21,761		76		\$1,654	
CURRENT YEAR'S ASSESSMENT									
DESCRIPTION		FAIR VALUE	x	LEVEL OF ASSESSMENT	=	ASSESSED VALUATION			
Residential Land		\$5,300		0.095		\$504			
Residential Improvements		\$233,969		0.095		\$22,227			
Total Valuation Used to Calculate Tax:		\$239,269				\$22,731			
Estimated Tax Using Previous Year's Levy <small>(Estimated tax DOES NOT include Veteran's Exemption)</small>		\$1,659	This is NOT a Bill! It is for your information only						
Veterans: YOU must notify the Assessor's Office EACH YEAR before the 4th Monday in May by telephone, mail or other communication pursuant to W.S. 39-13-105 (m), that you wish to use your Veteran's Exemption again this year.									



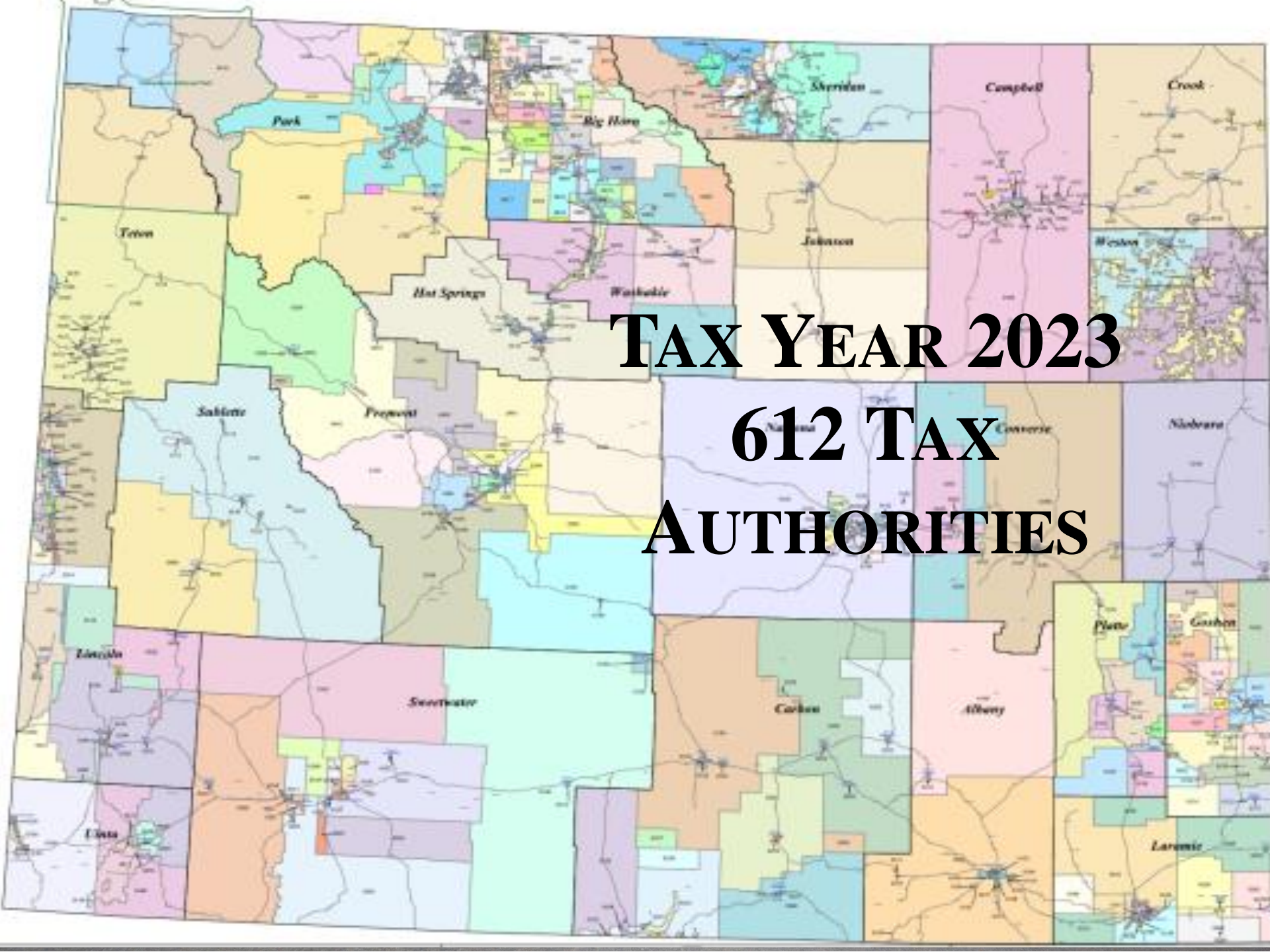


Ok, I understand how they came up with my value, now let's talk
TAXES

- Tax Amount Calculation

$FMV \times \text{Level of Assessment} =$
Assessed Value

$\text{Assessed Value} \times \text{Mill Levy} =$
Tax Amount



TAX YEAR 2023

612 TAX

AUTHORITIES

Where do those tax dollars go?

- **Services provided**

- Education and transportation for K-12 students
- Higher education through Community Colleges
- Law Enforcement
- Fire Protection
- Emergency Preparedness
- Libraries
- Hospitals
- Construction and Maintenance of Roads, Sidewalks
- Parks, Golf Courses, Recreation, Swimming Pools
- Airports
- Cemeteries
- Animal Control
- Landfills
- Senior Citizen Centers
- Economic Development
- Weed control
- Museums
- Water & Sewer
- Natural resource conservation efforts
- Government Administrative Offices
 - Titles, Vehicle registrations, Real Estate Recordings, Licensing, Planning, Elections, Tax collection, Mapping

Type Name	Total Tax Entities
Cities and Towns	99
Community College	8
Conservation	34
County-wide	23
DDA	4
Fire Protection	64
Hospital	18
Improvement and Service	146
Resort	2
Rural Health Care	7
School	48
Senior Citizen Service	9
Solid Waste Disposal	16
Special Cemetery	42
Special Exemption	1
Special Museum	5
Water and Sewer	61
Water Conservancy	2
Weed and Pest	23
Total Count of Entities	612

What is a MILL?

A mill is literally \$1.00 per 1,000 of assessed value.

- The number of mills a taxing entity may levy are outlined in Wyoming constitution or in statute.
 - Some are mandatory
 - Some are voter approved
 - Some have a maximum number
- Each authority must submit a budget annually that states the \$ from property tax requested.
- Budget divided by the total assessed value of property within the boundaries of the entity equals the mill levy.
- $\$1,000,000 \text{ budget} / 480,083,355 \text{ assessed value} = 2.083 \text{ mills}$

2023 Grand Total All Taxes Levied

	Grand Total County Levies		Grand Total Municipal Levies	Total Special District Taxes	Grand Total All Education	State General Fund	Grand Total All Taxes Levied	Average Mill Levy
	Mills	Amount						
Albany	12.000	7,811,853	3,059,362	4,088,584	31,247,411	None	46,207,210	70.722
Big Horn	12.000	3,641,956	468,593	4,582,971	13,498,867	None	22,192,387	72.992
Campbell	11.100	63,336,880	3,177,065	23,734,319	268,924,971	None	359,173,235	64.336
Carbon	12.000	11,318,300	2,057,884	6,796,005	45,913,041	None	66,085,230	69.293
Converse	12.000	52,612,690	791,443	11,079,328	196,831,241	None	261,314,702	63.994
Crook	12.000	3,937,392	315,414	2,296,812	14,273,049	None	20,822,667	65.700
Fremont	12.000	12,513,475	1,473,156	10,737,391	53,012,600	None	77,736,622	75.121
Goshen	12.000	3,571,616	465,805	1,779,828	15,565,480	None	21,382,729	72.638
Hot Springs	12.000	2,608,957	244,499	2,272,840	9,837,941	None	14,964,237	71.518
Johnson	12.000	6,130,280	578,170	6,156,525	22,733,124	None	35,598,099	72.280
Laramie	12.000	34,471,003	8,562,007	12,018,506	142,796,130	None	197,847,646	71.711
Lincoln	12.000	13,432,820	1,471,592	7,712,191	49,019,044	None	71,635,647	63.232
Natrona	12.000	20,487,448	6,837,490	6,721,029	88,591,138	None	122,637,105	71.099
Niobrara	12.000	1,975,381	99,005	2,102,868	7,243,063	None	11,420,317	71.500
Park	12.000	12,906,115	1,475,663	9,062,409	52,948,708	None	76,392,895	67.843
Platte	12.000	2,991,101	468,522	2,540,710	11,189,285	None	17,189,618	69.962
Sheridan	12.000	8,604,449	2,835,391	2,501,693	35,666,972	None	49,608,505	67.463
Sublette	12.000	47,060,700	396,640	15,146,108	175,366,519	None	237,969,967	63.886
Sweetwater	12.000	35,470,531	3,320,701	12,721,524	148,903,933	None	200,416,689	71.467
Teton	7.379	28,711,456	448,089	21,698,214	176,503,389	None	227,361,148	57.001
Uinta	12.000	6,318,098	1,340,231	1,933,398	24,236,415	None	33,828,142	65.845
Washakie	12.000	2,176,555	315,338	1,703,599	8,860,570	None	13,056,062	69.703
Weston	12.000	2,451,244	304,636	3,082,836	9,090,031	None	14,928,747	72.480
Totals		384,540,300	40,506,696	172,469,688	1,602,252,922		2,199,769,606	68.773
Percent of Taxes		17.481%	1.841%	7.840%	72.837%		100.00%	

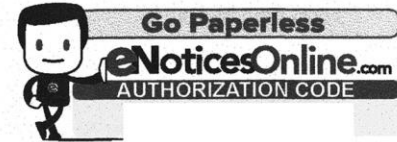
Example Calculation of a Residential Tax Bill in Sheridan

Market Value of the Property			\$350,000.00
Assessed Value of the Property 9.5%			\$33,250.00
K-12 Education Levies:		Mill Levy	
District Levy		25	\$831.25
Mandatory County Levy		6	\$199.50
Foundation Fund Levy		12	\$399.00
School District Recreation		1	\$33.25
Additional Countywide Levies			
County Levy		12	\$399.00
Weed & Pest Control		2	\$66.50
Northern Wyoming Community College		5.5	\$182.88
Conservation District		0	\$0.00
Municipality			
City Levy		8	\$266.00
Total Applicable Levy =		71.5	
Total Property Tax =	\$33,250 x .0715		\$2,377.38



Emily Paravicini
 County Treasurer
 21 South Tyler
 P.O. Box 296
 Pinedale, WY 82941-0296
 307-367-4373

2023 TAX NOTICE
SUBLETTE COUNTY, WYOMING
 www.sublettecountywy.gov



Assessed Valuation	
Parcel	
District	
Building Value	28056
Land Value	4172
Personal Property Value	0
Exemptions	0
Mill	60.598
Total Assessed Value	32,228

8-29-23_v3

THIS IS HOW YOUR TAX DOLLARS WILL BE USED			Legal Description (May be abbreviated)
Tax Authority	Levy	Tax Amount	
CO GEN FUND	10.9300	352.24	<p align="center">Due Dates and Payment Information</p> First Half Due 09/01/23 Delinquent: 11/10/2023 Second Half Due 03/01/24 Delinquent: 5/10/2024 Paid in Full Date 12/31/2023 Late payment interest rate is 18% per annum. If TOTAL TAX is paid on or before 12/31/23 no interest will be assessed on the first installment. Tax bills are always sent directly to taxpayers. Mortgage companies are provided tax information electronically. Please send a copy of your notice to your mortgage company if so requested. Other payment schedules are available upon request. Please read reverse side for additional important information. Use our convenient 24 hour drop box located in the entrance way of the Sublette County Sheriff's office on Tyler St.
CO LIBRARY	0.3070	9.89	
CO FAIR	0.3090	9.96	
CO AIRPORT	0.1120	3.61	
CO MUSEUM	0.1260	4.06	
CO RECREATION	0.2160	6.96	
WEED & PEST	0.2820	9.09	
UGR CEMETERY	0.5370	17.31	
STATE SCH FOUND	12.0000	386.74	
STATE MAND 6	6.0000	193.37	
SCH#1 OPERATING	25.0000	805.70	
SCH#1 REC	1.0000	32.23	
SCH#1 BOCES	0.5000	16.11	
SCSD #1 REGION V BOCES	0.1150	3.71	
BOCES EARLY EDUCATION	0.1640	5.29	
HOSPITAL DISTRICT	3.0000	96.68	
Totals	60.598	1,952.95	

PAYMENT COUPONS (Please return stub with your payment for proper credit)
 Please write your Parcel Number on your check. If you require a receipt, please send a self addressed stamped envelope.

Examples of Tax amount for a \$350,000 Residential Property

- City of Gillette: \$2,346
- City of Cheyenne: \$2,399
- City of Douglas: \$2,234
- City of Evanston: \$2,287
- City of Rock Springs: \$2,429
- City of Torrington: \$2,503
- City of Lander: \$2,491
- City of Casper: \$2,424
- Northglenn, CO: \$2,730
- Rapid City, SD: \$4,725
- Billings, MT: \$3,640
- Salt Lake City, UT: \$2,625
- Lincoln, NE: \$6,965

Property Tax Relief

- Veterans Exemption
- Statewide Property Tax Refund Program
- County Option Property Tax Deferral
 - Teton County only
- County Option Property Tax Refund
 - Tax Year 2022
 - Albany, Converse, Lincoln, Sublette, Teton

Statewide Property Tax Refund Program

COUNTY NAME	TAX YEAR 2019					TAX YEAR 2021					TAX YEAR 2022				
	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND
Albany	60	51	9	\$ 27,523.53	\$ 539.68	140	97	43	\$ 59,449.47	\$ 612.88	310	288	22	\$ 252,155.23	\$ 875.54
Big Horn	27	26	1	\$ 7,843.37	\$ 301.67	66	42	24	\$ 14,793.00	\$ 352.21	173	154	19	\$ 70,724.40	\$ 459.25
Campbell	78	65	13	\$ 28,746.32	\$ 442.25	264	169	95	\$ 85,576.85	\$ 506.37	486	451	35	\$ 301,272.33	\$ 668.01
Carbon	52	46	6	\$ 13,193.39	\$ 286.81	72	52	20	\$ 16,601.36	\$ 319.26	136	118	18	\$ 53,688.65	\$ 454.99
Converse	42	37	5	\$ 13,935.18	\$ 376.63	123	100	23	\$ 45,416.84	\$ 454.17	246	230	16	\$ 142,368.68	\$ 618.99
Crook	12	11	1	\$ 4,365.70	\$ 396.88	28	23	5	\$ 10,237.45	\$ 445.11	79	73	6	\$ 47,236.22	\$ 647.07
Fremont	116	100	16	\$ 44,445.03	\$ 444.45	199	140	59	\$ 67,847.09	\$ 484.62	409	364	45	\$ 233,791.30	\$ 642.28
Goshen	40	32	8	\$ 10,215.71	\$ 319.24	96	75	21	\$ 27,709.15	\$ 369.46	220	199	21	\$ 100,515.54	\$ 505.10
Hot Springs	18	16	2	\$ 5,131.87	\$ 320.74	57	41	16	\$ 13,432.06	\$ 327.61	170	150	20	\$ 72,095.86	\$ 480.64
Johnson	67	62	5	\$ 33,241.67	\$ 536.16	104	82	22	\$ 46,550.84	\$ 567.69	238	226	12	\$ 185,549.04	\$ 821.01
Laramie	226	206	20	\$ 113,711.57	\$ 552.00	782	536	246	\$ 348,545.06	\$ 650.27	1608	1,457	151	\$ 1,342,807.78	\$ 921.63
Lincoln	53	44	9	\$ 18,057.71	\$ 410.40	150	100	50	\$ 49,759.75	\$ 497.60	404	346	58	\$ 272,065.32	\$ 786.32
Natrona	166	145	21	\$ 63,275.02	\$ 436.38	784	539	245	\$ 270,220.52	\$ 501.34	1307	1,180	127	\$ 830,240.70	\$ 703.59
Niobrara	10	9	1	\$ 1,799.33	\$ 199.93	19	18	1	\$ 3,253.53	\$ 180.75	38	35	3	\$ 8,131.70	\$ 232.33
Park	124	108	16	\$ 65,753.04	\$ 608.82	384	285	99	\$ 195,817.45	\$ 687.08	1283	1,174	109	\$ 1,247,454.18	\$ 1,062.57
Platte	27	27	0	\$ 9,050.87	\$ 335.22	56	45	11	\$ 16,937.62	\$ 376.39	107	103	4	\$ 57,566.78	\$ 558.90
Sheridan	181	167	14	\$ 90,103.71	\$ 539.54	425	269	156	\$ 170,130.25	\$ 632.45	943	862	81	\$ 850,193.26	\$ 986.30
Sublette	30	27	3	\$ 11,456.31	\$ 424.31	66	44	22	\$ 21,731.62	\$ 493.90	174	157	17	\$ 108,297.22	\$ 689.79
Sweetwater	23	18	5	\$ 7,452.25	\$ 414.01	113	80	33	\$ 43,194.57	\$ 539.93	282	256	26	\$ 175,279.31	\$ 684.68
Teton	97	91	6	\$ 138,030.95	\$ 1,516.82	177	138	39	\$ 261,525.14	\$ 1,895.11	495	442	53	\$ 1,577,394.96	\$ 3,568.77
Uinta	100	88	12	\$ 32,025.14	\$ 363.92	177	134	43	\$ 57,139.18	\$ 426.41	407	367	40	\$ 237,103.97	\$ 646.06
Washakie	23	21	2	\$ 8,993.29	\$ 428.25	68	45	23	\$ 19,848.31	\$ 441.07	150	133	17	\$ 75,824.84	\$ 570.11
Weston	15	14	1	\$ 3,969.16	\$ 283.51	45	31	14	\$ 10,316.21	\$ 332.78	52	48	4	\$ 22,026.57	\$ 458.89
TOTAL	1587	1411	176	\$ 752,320.12	\$ 533.18	4395	3085	1310	\$ 1,856,033.32	\$ 601.63	9717	8813	904	\$ 8,263,783.84	\$ 937.68
APPROVED OR DENIED	89%		11%		70%		30%		91%		9%				

[PTRS \(wyo.gov\)](http://wyo.gov)

Legislature must determine if the program will be funded in the future.



Thank You

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Director

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