

State of Wyoming

Department of Revenue



2021 Annual Report

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Administrative Services Division General Information

Christie Yurek, Administrator
(307) 777-5275
Administrative Services Division
122 West 25th Street 3rd Floor East
Cheyenne, WY 82002-0110

Christie.Yurek@wyo.gov

Statutory References

W.S. 9-4-201 thru 9-4-217; Distribution of Taxes or Fees; Safeguarding and Accounting for Taxes Accrued, W.S. 39-11; 39-13; 39-14; 39-15; 39-16; 39-17; 39-18 and 16-3-101

Authorized Personnel

8 full-time

Organizational Structure

Initial Operations, Validation, Procurement, Accounts Payable

Clients Served

Other governmental entities, agency personnel, other state agencies

Division Biennium Budget

\$1,534,114

Division Fiscal Year Expenditures 2021

\$723,725

Division Mission: The mission of the Administrative Services Division is to maintain timely Deposits on all tax payments received, to provide efficient and accurate distribution of all sales and mineral tax funds and to administer intra-departmental support services. We believe in efficient, accurate and timely reporting of taxes to each of our vendor's files and in turn to each county and municipality. We operate our Division as a customer service center, equally concerned with serving Department personnel and ensuring a daily tax deposit of the funds received that day. We strive to maintain adequate inventory, prepare proficient budget reports and ensure accurate internal accounting audits.

2021 Results

The percentage of the total deposits that were taken to the Treasurer's Office same day for the Administrative Services Division was 100.00%

Story behind the baselines

For the fiscal year 2021 the Administrative Services Division met their goal of 12 months of operations at 100% of deposits on the same day.

What we propose to do to improve performance in the next 2 years

The Administrative Services Division believes that they can continue to achieve a 100% goal with the exception of situations beyond the division's control. The department deposited a total of \$1,554 billion dollars which was a slight decrease over last year. This decrease was attributed to COVID19 and the slight decline of revenues during the pandemic.

The division continues to achieve the highest possible standards and strives to meet their established goals. They look for efficiencies and combine efforts where needed. The division continues to make sure that all deposits are processed timely and accurately to ensure that we are providing the best possible service to our customers.

Projections for next 2 years

2022 – 100%

2023 – 100%

Actual percentages results

2014 100.00%

2015 100.00%

2016 100.00%

2017 100.00%

2018 100.00%

2019 100.00%

2020 100.00%

2021 100.00%

Property Tax Division General Information

Brian Judkins, Administrator
(307) 777-5235
Property Division
122 West 25th Street, Suite E301
Herschler Building East
Cheyenne, WY 82002-0110
brian.judkins@wyo.gov

Statutory References	W.S. 39-11-101 through 39-11-111; 39-13-101 through 39-13-111; 18-3-201; 37-2-106 through 37-2-109; 39-21-101 through 39-21-111 and 39-21-205
Authorized Personnel	10 full-time
Organizational Structure	Appraisal Services Group, Technical Services Group
Clients Served	Mineral taxpayers, other state agencies, and other governmental entities
Division Biennium Budget	\$4,441,299
Division Fiscal Year Expenditures 2021	\$2,290,903

Division Mission: The mission of the Property Tax Division is to support, train, and guide local governmental agencies in the uniform assessment, valuation and taxation of locally assessed property; assess, value and allocate public utility property; as well as to administer, collect and distribute designated taxes in accordance with Wyoming Statutes and Rules for the benefit of Wyoming taxpayers and citizens.

Percentage of Local and State Assessed Values-2021

Locally Assessed Values		State Assessed Values		
		Number of Companies or Producers	Type of Company or Production	Assessed Value
Agricultural	\$349,846,282			
Residential	\$6,708,297,203	299	Oil	2,835,951,116
Commercial	\$1,682,030,674	204	Natural Gas	1,736,580,580
Industrial	\$1,949,848,001	13	Coal	2,061,662,835
TOTAL	\$10,690,022,160	7	Bentonite	71,976,280
		4	Trona	378,884,592
		6	Uranium	680,896
		169	Sand & Gravel	26,486,028
		22	All Other Minerals	289,484,139
		22	Natural Gas Pipelines	154,614,134
		28	Cell./Reseller Telephones	16,815,657
		20	Airlines	5,374,907
		15	Rural Telephones	15,751,015
		6	Major Telephones	13,669,152
		40	Private Electrics/Gas	603,732,920
		12	Municipal Electrics	9,959,189
		22	Rural Electrics	175,103,108
		36	Liquid Pipelines	316,271,171
		3	Railroads	485,448,446
		8	Cable and Satellite	10,359,036
		936	TOTAL	9,208,805,201

The values represent 53.72% of the total state value.

2021 Total Assessed Value

19,898,827,361

The values represent 46.28% of the total state value.

Locally Assessed Valuations for the Year 2021

	Total Irrigated Lands		Total Dry Farm		Total Range Lands		Total Agricultural Lands	
	Acres	Valuation	Acres	Valuation	Acres	Valuation	Acres	Valuation
Albany	68,455	3,303,733	0	0	1,576,502	9,007,714	1,644,957	12,311,447
Big Horn	117,730	17,105,639	0	0	183,908	1,237,936	301,638	18,343,575
Campbell	356	51,234	99,399	2,352,264	2,204,288	11,741,321	2,304,043	14,144,819
Carbon	123,197	8,692,428	13	254	1,550,619	6,256,858	1,673,829	14,949,540
Converse	42,264	6,802,548	4,852	108,099	1,740,821	10,821,846	1,787,937	17,732,493
Crook	3,318	503,052	113,819	2,842,217	1,235,002	11,254,088	1,352,139	14,599,357
Fremont	112,664	14,739,996	0	0	592,420	5,180,886	705,084	19,920,882
Goshen	112,720	20,954,824	137,150	3,553,996	1,013,622	10,726,285	1,263,492	35,235,105
Hot Springs	17,494	2,542,091	0	0	385,772	2,237,422	403,266	4,779,513
Johnson	47,100	9,383,793	5,102	83,464	1,449,531	12,094,834	1,501,733	21,562,091
Laramie	38,357	7,338,739	228,210	5,488,729	1,050,621	11,755,720	1,317,188	24,583,188
Lincoln	76,748	9,206,253	19,259	418,571	494,255	2,874,667	590,262	12,499,491
Natrona	21,987	3,252,189	352	8,658	1,336,346	9,903,383	1,358,685	13,164,230
Niobrara	12,885	2,157,500	33,662	776,693	1,313,334	9,533,886	1,359,881	12,468,079
Park	112,193	18,109,306	0	0	550,849	4,561,670	663,042	22,670,976
Platte	75,626	11,749,818	80,527	1,685,641	834,310	5,289,898	990,463	18,725,357
Sheridan	61,122	11,009,937	25,626	540,426	920,960	8,785,543	1,007,708	20,335,906
Sublette	132,951	6,416,234	0	0	408,748	5,733,407	541,699	12,149,641
Sweetwater	22,434	2,183,838	0	0	1,613,672	5,673,272	1,636,106	7,857,110
Teton	12,778	1,316,142	0	0	17,715	1,786,228	30,493	3,102,370
Uinta	62,350	6,161,661	0	0	643,370	3,585,844	705,720	9,747,505
Washakie	43,876	9,615,847	2,763	41,755	300,436	2,725,875	347,075	12,383,477
Weston	3,526	281,127	30,783	673,696	1,009,979	5,625,307	1,044,288	6,580,130
Totals	1,322,131	172,877,929	781,517	18,574,463	22,427,079	158,393,890	24,530,727	349,846,282

Locally Assessed Valuations for the Year 2021

	Commercial Land	Commercial Improvements	Commercial Personal Property	Total Commercial Land, Improvements & Personal Property	Residential Land	Residential Improvements	Residential Personal Property	Total Residential Land, Improvements & Personal Property
Albany	20,279,832	70,805,648	8,840,923	99,926,403	69,168,999	232,949,863	1,887,190	304,006,052
Big Horn	1,690,539	6,108,926	7,973,055	15,772,520	16,015,064	52,792,788	1,487,352	70,295,204
Campbell	33,083,023	68,910,942	14,922,957	116,916,922	60,898,297	221,746,359	3,205,979	285,850,635
Carbon	7,347,787	28,474,070	7,118,079	42,939,936	25,138,314	83,760,472	2,242,390	111,141,176
Converse	7,180,000	17,705,710	9,019,177	33,904,887	27,646,594	88,024,000	1,576,478	117,247,072
Crook	1,644,874	7,757,407	3,985,112	13,387,393	17,720,565	51,019,550	2,077,301	70,817,416
Fremont	11,396,631	47,837,894	10,271,528	69,506,053	71,226,885	204,280,163	4,254,465	279,761,513
Goshen	2,489,530	9,479,683	7,659,025	19,628,238	11,555,608	69,986,091	1,044,996	82,586,695
Hot Springs	1,073,266	4,908,908	1,752,948	7,735,122	7,698,287	24,624,761	1,006,528	33,329,576
Johnson	3,805,030	11,780,376	4,511,822	20,097,228	28,472,092	67,813,570	1,203,382	97,489,044
Laramie	45,989,600	168,113,543	124,763,712	338,866,855	167,306,025	727,651,350	5,800,034	900,757,409
Lincoln	8,667,039	16,186,167	5,340,896	30,194,102	70,009,951	203,762,755	2,556,837	276,329,543
Natrona	44,695,822	144,944,887	33,491,534	223,132,243	145,888,330	457,544,247	2,928,916	606,361,493
Niobrara	395,212	1,892,128	1,519,578	3,806,918	1,998,025	11,235,510	282,231	13,515,766
Park	17,569,528	37,929,055	12,850,044	68,348,627	92,995,541	269,646,789	1,400,099	364,042,429
Platte	1,061,858	7,427,302	4,512,087	13,001,247	9,834,019	60,893,459	1,763,893	72,491,371
Sheridan	19,482,658	46,066,226	11,182,586	76,731,470	113,136,670	258,083,652	1,486,868	372,707,190
Sublette	7,532,850	11,628,154	7,081,485	26,242,489	38,894,897	87,645,078	1,214,690	127,754,665
Sweetwater	20,870,470	60,795,311	11,741,530	93,407,311	50,966,581	210,861,189	5,679,052	267,506,822
Teton	96,654,692	194,557,655	15,463,926	306,676,273	803,750,138	1,203,901,337	825,816	2,008,477,291
Uinta	6,209,269	18,999,242	6,854,708	32,063,219	28,103,947	106,696,177	1,921,434	136,721,558
Washakie	3,625,269	9,844,618	7,053,141	20,523,028	14,242,563	44,263,685	992,804	59,499,052
Weston	1,684,159	5,321,220	2,216,811	9,222,190	12,014,312	35,707,648	1,886,271	49,608,231
Totals	364,428,938	997,475,072	320,126,664	1,682,030,674	1,884,681,704	4,774,890,493	48,725,006	6,708,297,203

Locally Assessed Industrial Valuations for the Year 2021

	Food Manufacturing	Beverage Manufacturing	Textile Mill Products Manufacturing	Apparel Manufacturing	Leather Manufacturing	Wood Products Manufacturing	Printing - Newspapers, Books, etc.	Chemical Manufacturing
Albany	2,034	182,932	55	4,934	2,294	355,911	104,140	45,040
Big Horn	811,387	0	0	75	0	5,144	90	0
Campbell	0	0	0	0	0	0	40,730	0
Carbon	0	0	0	0	0	569,689	70,714	0
Converse	71,622	26,316	3,761	0	-	7,377	67,866	503,429
Crook	20,961	0	0	0	0	1,978,726	0	0
Fremont	237,077	0	0	0	28,703	36,465	275,570	55,589
Goshen	1,426,511	0	0	0	0	0	47,292	0
Hot Springs	0	670,480	0	0	0	2,448	0	0
Johnson	403	5,124	186,463	0	0	188	0	0
Laramie	95,774	561,935	0	0	0	889,499	1,249,692	34,882,366
Lincoln	0	646,015	0	0	0	21,037	0	1,268,612
Natrona	142,842	21,459	0	0	0	301,553	417,155	1,015,983
Niobrara	0	0	0	0	0	0	0	0
Park	98,526	1,100,579	16,923	155,183	0	0	236,827	173,078
Platte	8,146	0	0	0	0	0	0	0
Sheridan	0	437,907	0	0	0	0	156,509	0
Sublette	0	64,965	0	0	0	1,441	0	24,304
Sweetwater	0	3,478	0	0	0	0	0	0
Teton	0	398,820	0	0	0	0	57	0
Uinta	0	0	13,149	0	0	283,237	0	14,620
Washakie	2,331,290	4,146,761	0	0	0	41,615	60,082	25,023
Weston	0	0	0	0	0	71,944	0	379,541
Totals	5,246,573	8,266,771	220,351	160,192	30,997	4,566,274	2,726,724	38,387,585

Locally Assessed Industrial Valuations for the Year 2021

	Plastic & Rubber Product Manufacturing	Non-Metallic Mineral Product Manufacturing	Primary Metal Manufacturing	Fabricated Metal Product Manufacturing	Machinery Manufacturing	Computer & Electronic Product Manufacturing	Electronic Equip. Appliance, & Component Manufacturing	Transportation Equipment Manufacturing
Albany	446,997	10,786,362	1,291,900	62,085	939,691	1,002	710,759	0
Big Horn	0	9,330,219	0	0	0	21,017	0	0
Campbell	0	3,765,973	0	1,421,525	0	0	0	4,136
Carbon	0	106,872	0	0	0	0	0	0
Converse	0	387,302	0	778,565	1,986	0	0	5,168,890
Crook	0	2,440,914	0	0	0	0	0	0
Fremont	159,477	408,087	69,892	0	0	275,229	362,165	2,314,596
Goshen	285,914	303,728	0	3,945	206,650	0	0	2,441,912
Hot Springs	0	169,096	0	137,643	0	0	0	0
Johnson	0	49,753	39,520	40,718	208,267	25	0	107,254
Laramie	344,103	1,185,253	458,426	5,464,119	33,001	228,397	4,722,983	3,629,867
Lincoln	69,271	170,050	0	59,289	216,895	0	0	138,798
Natrona	1,487,376	758,315	953,020	4,619,520	4,723,180	0	101,272	259,714
Niobrara	61,977	45,491	0	10,898	0	31,502	661	142,489
Park	873,172	1,090,896	0	858,470	820,486	90,563	263,028	72,602
Platte	0	130,604	0	0	0	0	0	30,441
Sheridan	91,715	0	526,922	1,561,789	1,651,865	0	0	0
Sublette	0	145,726	0	0	0	0	0	1,930
Sweetwater	0	4,253,543	0	332,671	0	0	0	0
Teton	0	0	0	0	0	0	7,350	0
Uinta	0	222,926	0	488,532	0	0	0	3,444,102
Washakie	0	120,003	4,607	2,280,819	0	0	0	0
Weston	0	69,934	0	0	0	0	0	390,491
Totals	3,820,002	35,941,047	3,344,287	18,120,588	8,802,021	647,735	6,168,218	18,147,222

Locally Assessed Industrial Valuations for the Year 2021

	Furniture & Related Product Manufacturing	Medical Equipment & Supplies Manufacturing	Jewelry, Silverware & Plated Ware Manufacturing	Oil and Gas Extraction	Coal Mining	Metal Ore Mining	Non-Metal Mining & Quarrying	Petroleum & Coal Product Manufacturing
Albany	55,480	0	1,478	170,183	0	0	7,817,053	1,478
Big Horn	0	0	0	2,089,560	0	45	2,847	201,534
Campbell	0	0	0	119,901,483	127,134,248	4,285	0	11,549,351
Carbon	0	0	0	56,700,267	17,539	27,705	0	96,000,577
Converse	284,485	0	0	51,476,399	23,430,171	7,520,827	0	81,905,335
Crook	0	0	0	2,863,999	0	0	8,011,125	0
Fremont	63,093	0	0	53,189,705	0	8,760	403,349	413,290
Goshen	0	1,615	0	206,989	0	0	738,233	0
Hot Springs	0	0	0	3,936,138	0	0	1,227,610	196,499
Johnson	0	0	4,566	37,550,519	93	202	730,950	67,593
Laramie	361,390	17,755	84,786	25,385,341	0	0	3,461,111	68,415,926
Lincoln	206,392	0	0	120,237,248	14,745,846	0	83,738	23,782,575
Natrona	0	0	0	54,678,320	24	0	2,423,953	27,965,796
Niobrara	0	0	0	2,551,155	0	0	0	15,113
Park	0	221,798	566	14,218,462	0	0	813,752	336,296
Platte	0	0	0	11,350,710	0	0	29,388	0
Sheridan	0	0	0	1,817,252	740,167	0	101,403	664,014
Sublette	0	0	0	204,531,384	0	0	0	306,599
Sweetwater	0	0	0	156,947,562	35,291,253	0	127,586,764	486,589
Teton	0	0	0	0	0	216	210,412	0
Uinta	0	0	0	30,384,369	596,334	0	21,243	20,158
Washakie	0	0	0	2,935,233	0	0	1,446,627	1,046,303
Weston	0	0	0	3,134,945	0	0	986,711	10,329,463
Totals	970,840	241,168	91,396	956,257,223	201,955,675	7,562,040	156,096,269	323,704,489

Locally Assessed Industrial Valuations for the Year 2021

	Basic Chemical Manufacturing	Pipeline Transportation	Unspecified Other	Vacant Industrial Land	Tobacco Manufacturing	Paper Manufacturing	Total Industrial Property
Albany	0	0	0	90,855	0	0	23,072,663
Big Horn	1,316	84,983		522,226	0	0	13,070,443
Campbell	0	0	0	192,528	0	0	264,014,259
Carbon	0	0	0	407,243	0	0	153,900,606
Converse	0	30,756,254	0	633,351	0	0	203,023,936
Crook		0	0	173,422	0	0	15,489,147
Fremont	2,728,707	3,969,622	0	39,335	0	64,932	65,103,643
Goshen	0	1,404,100	0	116,918	0	0	7,183,807
Hot Springs	0	0	0	85,822	0	0	6,425,736
Johnson	0	0	0	0	0	0	38,991,638
Laramie	720,131	10,489,063	0	1,363,025	0	0	164,043,943
Lincoln	0	0	0	384,810	0	0	162,030,576
Natrona	133,906	4,143,080	0	678,639	0	0	104,825,107
Niobrara	0	0	0	44,049	0	0	2,903,335
Park	0	0	0	173,665	0	0	21,614,872
Platte	0	259	0	18,334	0	0	11,567,882
Sheridan	0	132,818	0	0	0	0	7,882,361
Sublette	0	0	0	115,948	0	0	205,192,297
Sweetwater	85,524,874	1,417,165	0	900,403	0	0	412,744,302
Teton	0	0	0	0	0	0	616,855
Uinta	334,175	0	0	28,934	0	0	35,851,779
Washakie	0	119,281	0	177,156	0	0	14,734,800
Weston	0	0	0	200,985	0	0	15,564,014
Totals	89,443,109	52,516,625	-	6,347,648	0	64,932	1,949,848,001

Locally Assessed Valuations for the Year 2021

	Total Agricultural Land Valuation	Total Residential Land, Improvements & Personal Property	Total Commercial Land, Improvements & Personal Property	Total Industrial Property	Total Locally Assessed
Albany	12,311,447	304,006,052	99,926,403	23,072,663	439,316,565
Big Horn	18,343,575	70,295,204	15,772,520	13,070,443	117,481,742
Campbell	14,144,819	285,850,635	116,916,922	264,014,259	680,926,635
Carbon	14,949,540	111,141,176	42,939,936	153,900,606	322,931,258
Converse	17,732,493	117,247,072	33,904,887	203,023,936	371,908,388
Crook	14,599,357	70,817,416	13,387,393	15,489,147	114,293,313
Fremont	19,920,882	279,761,513	69,506,053	65,103,643	434,292,091
Goshen	35,235,105	82,586,695	19,628,238	7,183,807	144,633,845
Hot Springs	4,779,513	33,329,576	7,735,122	6,425,736	52,269,947
Johnson	21,562,091	97,489,044	20,097,228	38,991,638	178,140,001
Laramie	24,583,188	900,757,409	338,866,855	164,043,943	1,428,251,395
Lincoln	12,499,491	276,329,543	30,194,102	162,030,576	481,053,712
Natrona	13,164,230	606,361,493	223,132,243	104,825,107	947,483,073
Niobrara	12,468,079	13,515,766	3,806,918	2,903,335	32,694,098
Park	22,670,976	364,042,429	68,348,627	21,614,872	476,676,904
Platte	18,725,357	72,491,371	13,001,247	11,567,882	115,785,857
Sheridan	20,335,906	372,707,190	76,731,470	7,882,361	477,656,927
Sublette	12,149,641	127,754,665	26,242,489	205,192,297	371,339,092
Sweetwater	7,857,110	267,506,822	93,407,311	412,744,302	781,515,545
Teton	3,102,370	2,008,477,291	306,676,273	616,855	2,318,872,789
Uinta	9,747,505	136,721,558	32,063,219	35,851,779	214,384,061
Washakie	12,383,477	59,499,052	20,523,028	14,734,800	107,140,357
Weston	6,580,130	49,608,231	9,222,190	15,564,014	80,974,565
Totals	349,846,282	6,708,297,203	1,682,030,674	1,949,848,001	10,690,022,160

State Assessed Valuations for the Year 2021

	Airlines	Major Electrics	Municipal Electrics	REA Electrics	Gas Distribution	Gas Pipelines	Liquid Pipelines	Railroads
Albany	158,531	13,901,753		1,790,408	1,525,249	8,121,687	3,197,948	28,288,410
Big Horn	986	1,723,043	49,736	1,644,024	187,471	716,510	7,450,197	9,669,595
Campbell	252,816	68,940,762	7,420,870	77,213,915	2,051,455	2,442,554	11,303,674	68,578,969
Carbon	105,382	99,867,349	0	2,227,614	2,247,414	16,760,224	8,955,684	24,177,062
Converse	0	148,564,572	0	482,949	2,367,768	5,473,387	22,749,392	77,956,686
Crook	0	395,982	0	3,385,851	455,091	18,454	34,637,797	5,282,144
Fremont	496,904	3,915,387	0	6,091,763	2,768,711	1,350,069	3,230,659	6,084,402
Goshen	0	15,930	460,022	3,864,628	462,227	150,605	41,886,457	36,631,786
Hot Springs	0	1,768,746	0	1,058,396	106,463	111,987	4,526,727	3,893,305
Johnson	0	1,626,580	0	1,771,666	95,525	243,360	2,589,242	0
Laramie	132,104	63,343,271	60,178	5,770,423	6,038,882	4,943,619	34,864,710	43,156,632
Lincoln	0	25,685,594	0	3,663,750	829,193	28,885,119	2,019,193	14,633,203
Natrona	1,658,379	13,236,308	0	774,599	3,937,161	1,656,609	24,288,727	10,845,916
Niobrara	0	0	153,760	1,952,975	137,238	61	36,299,575	28,219,114
Park	149,785	4,839,401	806,945	2,010,380	2,133,347	2,221,995	1,108,321	4,977,093
Platte	0	1,603,394	1,007,678	49,895,354	295,057	4,271,316	15,651,431	18,831,017
Sheridan	135,203	2,864,597	0	2,801,185	0	302,033	536,715	16,282,300
Sublette	0	5,324,193	0	353,141	1,496,383	938	22,712	0
Sweetwater	392,968	88,143,477	0	646,239	4,074,952	54,213,488	24,890,210	46,006,948
Teton	1,891,849	0	0	4,222,129	1,324,129	0	0	0
Uinta	0	17,769,103	0	1,441,809	1,432,246	22,100,539	6,738,258	20,652,032
Washakie	0	2,174,768	0	554,862	426,001	629,580	3,825,907	3,529,210
Weston	0	3,431,996	0	1,485,048	204,751	0	25,497,635	17,752,622
Totals	5,374,907	569,136,206	9,959,189	175,103,108	34,596,714	154,614,134	316,271,171	485,448,446

State Assessed Valuations for the Year 2021

	Cellular Telephones	Major Telephones	Reseller Telephones	Rural Telephones	Cable & Satellite	Non-Minerals	Minerals	TTL of All State Assessed
Albany	598,913	721,179	262,711	94,468	576,490	59,237,747	10,752,390	69,990,137
Big Horn	173,820	30,382	103,169	568,273	122,966	22,440,172	57,504,917	79,945,089
Campbell	663,076	1,032,695	1,130,608	335,279	830,616	242,197,289	2,469,448,627	2,711,645,916
Carbon	403,780	440,979	408,773	797,290	255,599	156,647,150	127,957,374	284,604,524
Converse	329,980	431,593	178,036	313,564	75,257	258,923,184	1,112,808,743	1,371,731,927
Crook	206,258	10,206	40,264	979,673	22,154	45,433,874	60,885,743	106,319,617
Fremont	410,371	896,243	188,444	1,357,581	533,459	27,323,993	112,226,450	139,550,443
Goshen	270,103	1,864	90,257	1,009,754	39,493	84,883,126	1,739,302	86,622,428
Hot Springs	100,754	3,239	2,501	288,446	96,346	11,956,910	47,207,599	59,164,509
Johnson	339,175	205,945	57,625	312,616	140,081	7,381,815	61,617,561	68,999,376
Laramie	2,183,811	2,310,740	1,410,516	1,241,647	3,552,075	169,008,608	333,371,033	502,379,641
Lincoln	612,574	307,234	1,592	1,530,398	15,421	78,183,271	167,951,402	246,134,673
Natrona	1,063,131	2,271,473	580,974	533,354	1,706,697	62,553,328	158,065,840	220,619,168
Niobrara	107,782	82,170	6,580	15,101	11,381	66,985,737	21,334,393	88,320,130
Park	481,652	679,770	59,739	480,285	454,937	20,403,650	129,214,091	149,617,741
Platte	346,860	251,993	99,310	638,436	63,766	92,955,612	2,709,956	95,665,568
Sheridan	370,473	647,011	195,111	1,217,847	652,317	26,004,792	950,164	26,954,956
Sublette	154,890	17,792	82,695	809,481	9,540	8,271,765	1,219,075,764	1,227,347,529
Sweetwater	831,314	1,484,381	431,751	555,272	33,498	221,704,498	972,208,159	1,193,912,657
Teton	883,662	796,629	101,377	144,557	851,795	10,216,127	2,682,225	12,898,352
Uinta	350,001	1,015,902	217,484	1,596,980	78,451	73,392,805	33,437,714	106,830,519
Washakie	102,321	29,703	37,206	467,941	158,295	11,935,794	12,264,989	24,200,783
Weston	117,793	29	26,440	462,772	78,402	49,057,488	16,809,009	65,866,497
Totals	11,102,494	13,669,152	5,713,163	15,751,015	10,359,036	1,807,098,735	7,132,223,445	8,939,322,180

Comparison of State and Local Assessed Valuation for the Years 2021-2020

	State Assessed			Locally Assessed			Total Assessed		
	Total 2021	Total 2020	'21 vs '20	Total 2021	Total 2020	'21 vs '20	Total 2021	Total 2020	'21 vs '20
Albany	69,990,137	70,211,152	-221,015	439,316,565	409,110,507	30,206,058	509,306,702	479,321,659	29,985,043
Big Horn	79,945,089	121,082,133	-41,137,044	117,481,742	109,909,090	7,572,652	197,426,831	230,991,223	-33,564,392
Campbell	2,711,645,916	3,558,876,847	-847,230,931	680,926,635	683,138,466	-2,211,831	3,392,572,551	4,242,015,313	-849,442,762
Carbon	284,604,524	316,981,317	-32,376,793	322,931,258	321,428,126	1,503,132	607,535,782	638,409,443	-30,873,661
Converse	1,371,731,927	1,998,427,134	-626,695,207	371,908,388	359,608,454	12,299,934	1,743,640,315	2,358,035,588	-614,395,273
Crook	106,319,617	111,583,608	-5,263,991	114,293,313	102,959,755	11,333,558	220,612,930	214,543,363	6,069,567
Fremont	139,550,443	207,840,991	-68,290,548	434,292,091	419,852,318	14,439,773	573,842,534	627,693,309	-53,850,775
Goshen	86,622,428	65,810,088	20,812,340	144,633,845	140,540,537	4,093,308	231,256,273	206,350,625	24,905,648
Hot Springs	59,164,509	103,746,526	-44,582,017	52,269,947	52,413,612	-143,665	111,434,456	156,160,138	-44,725,682
Johnson	68,999,376	134,394,746	-65,395,370	178,140,001	180,337,926	-2,197,925	247,139,377	314,732,672	-67,593,295
Laramie	502,379,641	868,037,794	-365,658,153	1,428,251,395	1,355,555,396	72,695,999	1,930,631,036	2,223,593,190	-292,962,154
Lincoln	246,134,673	295,262,958	-49,128,285	481,053,712	447,284,390	33,769,322	727,188,385	742,547,348	-15,358,963
Natrona	220,619,168	322,487,354	-101,868,186	947,483,073	972,318,588	-24,835,515	1,168,102,241	1,294,805,942	-126,703,701
Niobrara	88,320,130	91,612,048	-3,291,918	32,694,098	32,565,107	128,991	121,014,228	124,177,155	-3,162,927
Park	149,617,741	265,299,135	-115,681,394	476,676,904	440,972,036	35,704,868	626,294,645	706,271,171	-79,976,526
Platte	95,665,568	101,753,465	-6,087,897	115,785,857	111,209,220	4,576,637	211,451,425	212,962,685	-1,511,260
Sheridan	26,954,956	29,718,696	-2,763,740	477,656,927	441,780,489	35,876,438	504,611,883	471,499,185	33,112,698
Sublette	1,227,347,529	1,786,065,494	-558,717,965	371,339,092	379,164,012	-7,824,920	1,598,686,621	2,165,229,506	-566,542,885
Sweetwater	1,193,912,657	1,570,394,022	-376,481,365	781,515,545	798,298,682	-16,783,137	1,975,428,202	2,368,692,704	-393,264,502
Teton	12,898,352	14,965,591	-2,067,239	2,318,872,789	2,050,022,965	268,849,824	2,331,771,141	2,064,988,556	266,782,585
Uinta	106,830,519	136,033,861	-29,203,342	214,384,061	212,219,835	2,164,226	321,214,580	348,253,696	-27,039,116
Washakie	24,200,783	35,998,759	-11,797,976	107,140,357	103,964,075	3,176,282	131,341,140	139,962,834	-8,621,694
Weston	65,866,497	67,555,866	-1,689,369	80,974,565	75,788,255	5,186,310	146,841,062	143,344,121	3,496,941
Totals	8,939,322,180	12,274,139,585	-3,334,817,405	10,690,022,160	10,200,441,841	489,580,319	19,629,344,340	22,474,581,426	-2,845,237,086

Motor Vehicle and Trailer Valuation

	2020 Gross Valuation	Gross Valuation as of 6/30/2021	Valuation of Property Omitted on 2020 Tax Roll
Albany	240,838,734	127,907,265	-808,411
Big Horn	94,014,089	50,894,244	109
Campbell	480,871,457	250,566,657	2490228
Carbon	155,811,002	80,765,336	7,660,914
Converse	175,056,260	91,446,566	6,949,441
Crook	83,156,391	61,395,252	1,792,560
Fremont	320,064,693	170,929,831	626,244,355
Goshen	111,168,265	57,904,620	-412,192
Hot Springs	44,321,663	22,357,865	559
Johnson	96,455,666	50,548,591	-1,462,328
Laramie	820,430,127	426,678,663	219,214
Lincoln	197,920,609	106,626,968	-1,428,568
Natrona	717,442,433	372,416,667	33,449,637
Niobrara	27,479,355	14,768,244	121,221
Park	294,916,825	160,206,181	-47,241
Platte	99,239,461	53,098,918	15,399
Sheridan	279,820,366	145,998,614	21,083
Sublette	130,374,654	66,884,820	7,643,311
Sweetwater	412,205,227	210,734,254	9,151
Teton	319,800,156	180,223,898	0
Uinta	191,201,762	97,023,626	-6,636,651
Washakie	72,903,384	41,004,973	6,271
Weston	70,393,769	40,212,345	7,029
Totals	5,435,886,348	2,880,594,398	675,835,091

County Taxes Levied for the Year 2021

	Airport Operations		Building Fund		Civil Defense		Fair Operation		County Fire	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany	-	-	-	-	-	-	-	-	-	-
Big Horn	6.853	1,352,966					1.556	307,196	-	-
Campbell	-	-	-	-	-	-	-	-	-	-
Carbon	-	-	-	-	-	-	-	-	-	-
Converse	-	-	-	-	-	-	-	-	-	-
Crook	-	-	-	-	-	-	0.281	61,992	-	-
Fremont	-	-	-	-	-	-	0.280	160,676	-	-
Goshen	-	-	-	-	-	-	-	-	-	-
Hot Springs	1.049	116,895	-	-	0.293	32,650	1.111	123,804	-	-
Johnson	-	-	-	-	-	-	1.213	299,780	-	-
Laramie	-	-	-	-	-	-	-	-	-	-
Lincoln	-	-	-	-	-	-	0.619	450,130	-	-
Natrona	-	-	-	-	-	-	-	-	-	-
Niobrara	-	-	-	-	-	-	0.400	48,406	-	-
Park	-	-	-	-	-	-	-	-	-	-
Platte	-	-	-	-	-	-	0.160	33,832	-	-
Sheridan	-	-	-	-	-	-	-	-	-	-
Sublette	0.108	172,658			0.005	7,993	0.626	1,000,778	0.997	1,556,249
Sweetwater	-	-	-	-	-	-	1.233	2,435,703	-	-
Teton	-	-	-	-	-	-	-	-	0.500	749,088
Uinta	-	-	-	-	-	-	-	-	-	-
Washakie	-	-	-	-	-	-	0.533	70,005	-	-
Weston	-	-	-	-	-	-	-	-	-	-
Totals		1,642,519		-		40,643		4,992,302		2,305,337

County Taxes Levied for the Year 2021

	Other General Fund		Hospital Operation		Library Operation		Museum Operation		Ag. & Home	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany	12.000	6,111,680	-	-	-	-	-	-	-	-
Big Horn	1.663	328,321	-	-	1.928	380,639	-	-	-	-
Campbell	11.235	38,115,553	-	-	-	-	-	-	-	-
Carbon	12.000	7,290,429	-	-	-	-	-	-	-	-
Converse	12.000	20,923,684	-	-	-	-	-	-	-	-
Crook	9.464	2,087,881	-	-	2.255	497,482	-	-	-	-
Fremont	9.291	5,331,571	-	-	1.358	779,278	0.852	488,914	-	-
Goshen	12.000	2,775,075	-	-	-	-	-	-	-	-
Hot Springs	0.619	68,978	-	-	1.750	195,010	0.808	90,039	0.715	79,676
Johnson	8.567	2,117,243	-	-	1.540	380,595	0.680	168,055	-	-
Laramie	10.000	19,306,310	-	-	2.000	3,861,262	-	-	-	-
Lincoln	9.647	7,015,186	-	-	1.734	1,260,945	-	-	-	-
Natrona	12.000	14,017,227	-	-	-	-	-	-	-	-
Niobrara	10.270	1,242,816	-	-	1.330	160,949	-	-	-	-
Park	12.000	7,515,536	-	-	-	-	-	-	-	-
Platte	10.040	2,122,972	-	-	1.800	380,613	-	-	-	-
Sheridan	12.000	6,055,343	-	-	-	-	-	-	-	-
Sublette	8.933	14,281,068	-	-	0.402	642,672	0.189	302,152	0.005	7,993
Sweetwater	8.304	16,403,956	0.504	995,616	1.490	2,943,388	0.151	298,290	-	-
Teton	5.991	13,969,641	-	-	1.388	3,236,498	-	-	-	-
Uinta	11.000	3,533,360	-	-	1.000	321,215	-	-	-	-
Washakie	9.148	1,201,509	0.381	50,041	1.938	254,539	-	-	-	-
Weston	12.000	1,762,093	-	-	-	-	-	-	-	-
Totals		193,577,432		1,045,657		15,295,085		1,347,450		87,669

County Taxes Levied for the Year 2021

	Public Health Purposes		Recreation System		Road and Bridge Purpose Levy		Grand Total Under 12-Mill Limit		TTL County Bond and Interest		Grand Total County Levies	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany	-	-	-	-	-	-	12.000	6,111,680	-	-	12.000	6,111,680
Big Horn	-	-	-	-	-	-	12.000	2,369,122	-	-	12.000	2,369,122
Campbell					-	-	11.235	38,115,553	-	-	11.253	38,115,553
Carbon	-	-	-	-	-	-	12.000	7,290,429	-	-	12.000	7,290,429
Converse	-	-	-	-	-	-	12.000	20,923,684	-	-	12.000	20,923,684
Crook	-	-	-	-	-	-	12.000	2,647,355	-	-	12.000	2,647,355
Fremont	-	-	0.219	125,672	-	-	12.000	6,886,111	-	-	12.000	6,886,111
Goshen	-	-	-	-	-	-	12.000	2,775,075	-	-	12.000	2,775,075
Hot Springs	1.961	218,523	-	-	3.694	411,639	12.000	1,337,214	-	-	12.000	1,337,214
Johnson	-	-	-	-	-	-	12.000	2,965,673	-	-	12.000	2,965,673
Laramie	-	-	-	-	-	-	12.000	23,167,572	-	-	12.000	23,167,572
Lincoln	-	-	-	-	-	-	12.000	8,726,261	-	-	12.000	8,726,261
Natrona	-	-	-	-	-	-	12.000	14,017,227	-	-	12.000	14,017,227
Niobrara	-	-	-	-	-	-	12.000	1,452,171	-	-	12.000	1,452,171
Park	-	-	-	-	-	-	12.000	7,515,536	-	-	12.000	7,515,536
Platte	-	-	-	-	-	-	12.000	2,537,417	-	-	12.000	2,537,417
Sheridan	-	-	-	-	-	-	12.000	6,055,343	-	-	12.000	6,055,343
Sublette	0.030	47,961	0.454	725,804	0.251	401,270	12.000	19,146,598	-	-	12.000	19,146,598
Sweetwater	-	-	-	-	-	-	12.000	23,705,139	-	-	12.000	23,705,139
Teton	-	-	-	-	-	-	7.879	17,955,227	-	-	7.879	17,955,227
Uinta	-	-	-	-	-	-	12.000	3,854,575	-	-	12.000	3,854,575
Washakie	-	-	-	-	-	-	12.000	1,576,094	-	-	12.000	1,576,094
Weston	-	-	-	-	-	-	12.000	1,762,093	-	-	12.000	1,762,093
Totals		266,484		851,476		812,909		222,893,149		-	11.788	222,893,149

Municipal Taxes Levied for the Year 2021

	Total Municipal Taxes Under 8-Mill Limit	Bonds & Interest	Grand Total Municipal Levies
Albany	2,406,977	0	2,406,977
Big Horn	347,128	0	347,128
Campbell	2,450,338	0	2,450,338
Carbon	1,629,102	0	1,629,102
Converse	657,134	0	657,134
Crook	253,423	0	253,423
Fremont	1,160,098	0	1,160,098
Goshen	382,672	0	382,672
Hot Springs	188,842	0	188,842
Johnson	411,462	0	411,462
Laramie	6,664,432	0	6,664,432
Lincoln	870,521	0	870,521
Natrona	5,216,068	0	5,216,068
Niobrara	79,259	0	79,259
Park	1,063,691	0	1,063,691
Platte	366,104	0	366,104
Sheridan	2,008,722	0	2,008,722
Sublette	302,042	0	302,042
Sweetwater	2,735,934	0	2,735,934
Teton	251,897	0	251,897
Uinta	1,003,446	0	1,003,446
Washakie	250,967	0	250,967
Weston	242,665	0	242,665
Totals	30,942,924	-	30,942,924

Special County District Taxes Levied for the Year 2021

	Special Weed & Pest Levies		Special County Fire District	Other Special County District Taxes				Total Special District Taxes
	Mills	Amount		Amount	District Types	District Type Code Key		Amount
Albany	1.000	509,307	540,354	2,136,352	A,G,L			3,186,013
Big Horn	2.000	394,854	339,912	2,196,521	A,C,J,K,L,P			2,931,287
Campbell	0.589	1,998,225	0	13,392,707	A,C,G	A -	Hospital	15,390,932
Carbon	1.000	607,536	0	2,086,638	C,D,F,G,J,K,L	B -	Fire	2,694,174
Converse	0.689	1,201,368	0	5,641,766	A,C,J,L	C -	Cemetery	6,843,134
Crook	2.000	441,226	0	1,103,065	A,D,G, H	D -	Museum	1,544,291
Fremont	1.998	1,146,538	1,470,791	3,213,887	C, G, J, L	E -	Recreation	5,831,216
Goshen	2.000	462,512	550,268	345,023	C, G,H, L	F -	Water Conservancy	1,357,803
Hot Springs	2.000	222,868	263,488	714,833	A,C,G	G -	Water & Sewer	1,201,189
Johnson	2.000	494,278	587,120	2,224,254	A,C,J,K,L	H -	Improvement & Se	3,305,652
Laramie	0.800	1,544,505	4,065,687	2,646,938	G,H,J,L,O	I -	Weed & Pest	8,257,130
Lincoln	0.997	725,007	894,484	3,394,480	A,C	J -	Solid Waste Dispos	5,013,971
Natrona	1.000	1,168,102	1,961,645	516,862	G,O	K -	Rural Health Care	3,646,609
Niobrara	1.000	121,014	333,321	1,089,127	A,L,P	L -	Conservation	1,543,462
Park	1.000	626,295	1,878,482	3,081,777	A,C,D,L	M -	Sanitary & Improve	5,586,554
Platte	2.000	422,902	461,659	1,916,347	A,C,L,P	N -	Flood Control	2,800,908
Sheridan	2.000	1,009,224	742,933	0	-	O -	Downtown Develop	1,752,157
Sublette	0.456	729,001	0	6,300,502	C,H,K	P -	Senior Citizens' Se	7,029,503
Sweetwater	0.609	1,203,036	1,765,916	6,871,454	A,C,G,H,J			9,840,406
Teton	1.000	2,331,771	860,190	10,114,425	A,G,H,L			13,306,386
Uinta	0.996	319,930	489,459	340,062	C,F,G,L			1,149,451
Washakie	2.000	262,682	385,413	588,907	C,J,L			1,237,002
Weston	2.000	293,682	349,524	1,548,732	A, D,G,H,I,J,L			2,191,938
Totals		18,235,863	17,940,646	71,464,659				107,641,168

Levies for K-12 Education

	State Foundation Program 12- Mills	6-Mill Mandatory County School Levy	25-Mill Mandatory Levy	Boards of Cooperative Education	Vocational & Adult Education	Recreation	Bonds & Interest	Grand Total K - 12 Education
Albany	6,111,680	3,055,840	12,732,668	0	0	509,307	2,037,227	24,446,722
Big Horn	2,369,122	1,184,561	4,935,671	99,710	0	197,427	0	8,786,491
Campbell	40,710,871	20,355,435	84,814,314	1,696,286	0	3,392,573	0	150,969,479
Carbon	7,290,429	3,645,215	15,188,394	511,495	623,181	607,536	1,952,635	29,818,885
Converse	20,923,684	10,461,842	43,591,008	1,549,454	0	1,743,641	0	78,269,629
Crook	2,647,355	1,323,678	5,515,323	110,306	0	0	0	9,596,662
Fremont	6,886,110	3,443,055	14,346,063	342,840	69,752	573,843	32,326	25,693,989
Goshen	2,775,075	1,387,538	5,781,406	114,366	0	231,256	0	10,289,641
Hot Springs	1,337,213	668,607	2,785,861	156,008	0	111,434	0	5,059,123
Johnson	2,965,673	1,482,836	6,178,484	123,570	0	247,139	0	10,997,702
Laramie	23,167,572	11,583,786	48,265,776	0	0	1,930,631	0	84,947,765
Lincoln	8,726,261	4,363,130	18,179,710	239,085	0	403,967	667,821	32,579,974
Natrona	14,017,227	7,008,613	29,202,556	584,051	0	1,168,102	0	51,980,549
Niobrara	1,452,171	726,085	3,025,356	0	0	121,014	0	5,324,626
Park	7,515,536	3,757,768	15,657,366	105,374	32,804	626,294	0	27,695,142
Platte	2,537,417	1,268,709	5,286,286	188,469	0	211,451	0	9,492,332
Sheridan	6,055,343	3,027,671	12,615,297	117,798	0	504,612	0	22,320,721
Sublette	19,184,239	9,592,120	39,967,165	1,176,124	0	1,598,687	0	71,518,335
Sweetwater	23,705,138	11,852,569	49,385,705	1,395,184	61,923	1,975,429	194,025	88,569,973
Teton	27,981,254	13,990,627	58,294,279	3,264,479	0	1,865,417	0	105,396,056
Uinta	3,854,575	1,927,287	8,030,365	722,146	0	321,214	0	14,855,587
Washakie	1,576,094	788,047	3,283,528	0	0	129,298	622,939	6,399,906
Weston	1,762,093	881,046	3,671,026	73,420	0	146,841	0	6,534,426
Totals	235,552,132	117,776,065	490,733,607	12,570,165	787,660	18,617,113	5,506,973	881,543,715

Levies for Community Colleges						
	Community College Operating (4 Mills)	Community College Operating (up to 1 mill Board Approved)	Community College BOCES (0.5 Mills)	Community College Operating (up to 5 mills Voter Approved)	Community College Bonds & Interest	Grand Total Community Colleges
Albany	-	-	-	-	-	-
Big Horn	-	-	-	-	-	-
Campbell	-	-	-	-	-	-
Carbon	-	-	-	-	-	-
Converse	-	-	-	-	-	-
Crook	-	-	-	-	-	-
Fremont	2,295,370	573,843	286,921	-	807,970	3,964,104
Goshen	925,025	231,256	115,628	-	531,889	1,803,798
Hot Springs	-	-	-	-	-	-
Johnson	-	-	-	-	-	-
Laramie	7,722,524	1,930,631	-	1,930,631	2,007,856	13,591,642
Lincoln	-	-	-	-	-	-
Natrona	4,672,409	1,168,102	584,051	-	2,207,713	8,632,275
Niobrara	-	-	-	-	-	-
Park	2,505,179	626,295	-	-	-	3,131,474
Platte	-	-	-	-	-	-
Sheridan	2,018,448	504,612	252,306	-	-	2,775,366
Sublette	-	-	-	-	-	-
Sweetwater	7,901,713	1,975,428	653,867	-	-	10,531,008
Teton	-	-	-	-	-	-
Uinta	-	-	-	-	-	-
Washakie	-	-	-	-	-	-
Weston	-	-	-	-	-	-
Totals	28,040,668	7,010,167	1,892,773	1930631	5,555,428	44,429,667

	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	6,111,680	2,406,977	3,186,013	24,446,722	None	36,151,392	70.982
Big Horn	12.000	2,369,122	347,128	2,931,287	8,786,491	None	14,434,028	73.111
Campbell	11.253	38,115,553	2,450,338	15,390,932	150,969,479	None	206,926,302	60.994
Carbon	12.000	7,290,429	1,629,102	2,694,174	29,818,885	None	41,432,590	68.198
Converse	12.000	20,923,684	657,134	6,843,134	78,269,629	None	106,693,581	61.190
Crook	12.000	2,647,355	253,423	1,544,291	9,596,662	None	14,041,731	63.649
Fremont	12.000	6,886,111	1,160,098	5,831,216	29,658,093	None	43,535,518	75.867
Goshen	12.000	2,775,075	382,672	1,357,803	12,093,439	None	16,608,989	71.821
Hot Springs	12.000	1,337,214	188,842	1,201,189	5,059,123	None	7,786,368	69.874
Johnson	12.000	2,965,673	411,462	3,305,652	10,997,702	None	17,680,489	71.541
Laramie	12.000	23,167,572	6,664,432	8,257,130	98,539,407	None	136,628,541	70.769
Lincoln	12.000	8,726,261	870,521	5,013,971	32,579,974	None	47,190,727	64.895
Natrona	12.000	14,017,227	5,216,068	3,646,609	60,612,824	None	83,492,728	71.477
Niobrara	12.000	1,452,171	79,259	1,543,462	5,324,626	None	8,399,518	69.409
Park	12.000	7,515,536	1,063,691	5,586,554	30,826,616	None	44,992,397	71.839
Platte	12.000	2,537,417	366,104	2,800,908	9,492,332	None	15,196,761	71.869
Sheridan	12.000	6,055,343	2,008,722	1,752,157	25,096,087	None	34,912,309	69.186
Sublette	12.000	19,146,598	302,042	7,029,503	71,518,335	None	97,996,478	61.298
Sweetwater	12.000	23,705,139	2,735,934	9,840,406	99,100,981	None	135,382,460	68.533
Teton	7.879	17,955,227	251,897	13,306,386	105,396,056	None	136,909,566	58.715
Uinta	12.000	3,854,575	1,003,446	1,149,451	14,855,587	None	20,863,059	64.951
Washakie	12.000	1,576,094	250,967	1,237,002	6,399,906	None	9,463,969	72.056
Weston	12.000	1,762,093	242,665	2,191,938	6,534,426	None	10,731,122	73.080
Totals		222,893,149	30,942,924	107,641,168	925,973,382		1,287,450,623	68.491
Percent of Taxes		17.313%	2.403%	8.361%	71.923%		100.00%	

Property Tax Comparison, All Taxes Levied

	2020 Property Taxes	2021 Property Taxes	Amount of Increase or Decrease	Percent of Increase or Decrease
Albany	33,500,737	36,151,392	2,650,655	7.912%
Big Horn	16,880,325	14,434,028	(2,446,297)	-14.492%
Campbell	257,318,783	206,926,302	(50,392,481)	-19.584%
Carbon	43,030,955	41,432,590	(1,598,365)	-3.714%
Converse	141,021,028	106,693,581	(34,327,447)	-24.342%
Crook	13,638,107	14,041,731	403,624	2.960%
Fremont	47,304,786	43,535,518	(3,769,268)	-7.968%
Goshen	14,841,606	16,608,989	1,767,383	11.908%
Hot Springs	10,819,107	7,786,368	(3,032,739)	-28.031%
Johnson	21,667,782	17,680,489	(3,987,293)	-18.402%
Laramie	155,505,243	136,628,541	(18,876,702)	-12.139%
Lincoln	47,698,768	47,190,727	(508,041)	-1.065%
Natrona	92,086,130	83,492,728	(8,593,402)	-9.332%
Niobrara	8,617,379	8,399,518	(217,861)	-2.528%
Park	50,628,149	44,992,397	(5,635,752)	-11.132%
Platte	15,296,426	15,196,761	(99,665)	-0.652%
Sheridan	32,611,339	34,912,309	2,300,970	7.056%
Sublette	130,135,744	97,996,478	(32,139,266)	-24.697%
Sweetwater	162,828,298	135,382,460	(27,445,838)	-16.856%
Teton	118,120,665	136,909,566	18,788,901	15.907%
Uinta	22,430,872	20,863,059	(1,567,813)	-6.990%
Washakie	10,063,222	9,463,969	(599,253)	-5.955%
Weston	10,510,796	10,731,122	220,326	2.096%
Totals	1,456,556,247	1,287,450,623	(169,105,624)	-11.610%

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 2021

	Municipal Valuation	County Tax Levy			Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Afton	28,268,102	15.997	A,I	452,205	43.000	1,215,528	8.000	226,145	66.997	1,893,878
Albin	760,134	19.300	B,I,J,L	14,671	51.040	38,797	5.000	3,801	75.340	57,268
Alpine	22,201,290	19.497	A,B,C,I,L	432,859	43.000	954,655	5.000	111,006	67.497	1,498,520
Baggs	2,865,596	21.100	C,D,F,I,J,L	60,464	51.200	146,719	8.000	22,925	80.300	230,107
Bairoil	10,080,830	17.609	I,J	177,513	56.531	569,879	8.000	80,647	82.140	828,039
Bar Nunn	22,639,899	21.000	G,I	475,438	51.890	1,174,784	8.000	181,119	80.890	1,831,341
Basin	8,089,653	23.500	A,I,K,L,P	190,107	44.500	359,990	8.000	64,717	76.000	614,814
Bear River	4,564,280	13.463	I,L	61,449	46.700	213,152	8.000	36,514	68.163	311,115
Big Piney	3,695,697	15.536	C,I,K	57,416	44.500	164,459	8.000	29,566	68.036	251,440
Buffalo	49,515,205	24.000	A,C,I,K,L	1,188,365	43.500	2,153,911	8.000	396,122	75.500	3,738,398
Burlington	1,946,255	27.500	A,B,C,I,L,P	53,522	44.000	85,635	5.000	9,731	76.500	148,889
Burns	3,204,487	19.300	B,I,J,L	61,847	51.040	163,557	5.000	16,022	75.340	241,426
Byron	2,647,438	27.500	A,C,I,J,L,P	72,805	44.000	116,487	8.000	21,180	79.500	210,471
Casper	556,767,260	13.000	I	7,237,974	51.890	28,890,653	8.000	4,454,138	72.890	40,582,766
Cheyenne	822,759,799	13.300	I,L	10,942,705	51.040	41,993,660	8.000	6,582,078	72.340	59,518,444
Chugwater	1,595,009	28.000	B,C,I,L,P	44,660	45.000	71,775	5.000	7,975	78.000	124,411
Clearmont	1,043,960	14.000	I,L	14,615	49.500	51,676	8.000	8,352	71.500	74,643
Cody	156,632,004	21.000	A,B,C,I	3,289,272	49.000	7,674,968	5.000	783,160	75.000	11,747,400
Cokeville	3,056,895	21.777	B,C,I	66,570	43.000	131,446	5.000	15,284	69.777	213,301
Cowley	5,401,650	24.500	A,C,I,L,P	132,340	44.000	237,673	8.000	43,213	76.500	413,226
Dayton	9,550,894	14.000	I,L	133,713	50.500	482,320	8.000	76,407	72.500	692,440
Deaver	1,079,806	24.163	A,C,I,L,P	26,091	44.000	47,511	8.000	8,638	76.163	82,241
Diamondville	3,595,522	18.921	A,B,C,I	68,031	46.400	166,832	7.320	26,319	72.641	261,182
Dixon	577,934	24.000	C,D,F,I,J,L	13,870	51.200	29,590	8.000	4,623	83.200	48,084
Douglas	59,545,862	14.992	I,L	892,712	45.000	2,679,564	8.000	476,367	67.992	4,048,642
Dubois	13,215,157	22.982	B,C,J,L,I	303,711	52.408	692,580	5.000	66,076	80.390	1,062,366
E. Thermopolis	1,155,446	20.790	A,C,I,L	24,022	44.400	51,302	8.000	9,244	73.190	84,567
Edgerton	652,443	13.000	I	8,482	51.890	33,855	8.000	5,220	72.890	47,557
Elk Mountain	1,447,392	14.000	I,L	20,263	44.500	64,409	8.000	11,579	66.500	96,252
Encampment	4,132,424	14.000	I,L	57,854	44.500	183,893	8.000	33,059	66.500	274,806
Evanston	94,864,870	13.463	I,L	1,277,166	46.700	4,430,189	8.000	758,919	68.163	6,466,274
<i>Sub-total</i>	<i>1,897,553,193</i>			<i>27,852,711</i>		<i>95,271,452</i>		<i>14,570,147</i>		<i>137,694,311</i>

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 2021

	Municipal Valuation	County Tax Levy			Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Evansville	30,424,295	13.000	I	395,516	51.890	1,578,717	8.000	243,394	72.890	2,217,627
Frannie (B/H)	496,551	24.163	A,C,I,L,P	11,998	44.000	21,848	8.000	3,972	76.163	37,819
Frannie (Park)	133,742	18.663	A,C,I	2,496	49.000	6,553	8.000	1,070	75.663	10,119
Ft. Laramie	1,189,252	16.100	C,I,L	19,147	52.300	62,198	8.000	9,514	76.400	90,859
Gillette	295,478,111	15.813	A,C,I	4,672,395	44.500	13,148,776	8.000	2,363,825	68.313	20,184,996
Glendo	2,414,821	23.000	A,I,L,P	55,541	45.000	108,667	8.000	19,319	76.000	183,526
Glenrock	18,930,313	22.370	A,C,I,L	423,471	44.500	842,399	8.000	151,443	74.870	1,417,313
Granger	1,394,277	15.609	A,I	21,763	50.031	69,757	8.000	11,154	73.640	102,675
Greybull	10,698,476	26.500	A,C,I,K,L	283,510	44.500	476,082	8.000	85,588	79.000	845,180
Green River	95,721,002	15.609	A,I	1,494,109	50.031	4,789,017	8.000	765,768	73.640	7,048,895
Guernsey	10,182,900	23.000	A,I,L,P	234,207	44.500	453,139	8.000	81,463	75.500	768,809
Hanna	3,908,554	14.000	I,L	54,720	44.500	173,931	8.000	31,268	66.500	259,919
Hartville	529,591	23.000	A,I,L,P	12,181	44.500	23,567	8.000	4,237	75.500	39,984
Hudson	2,738,314	17.998	I,J,L	49,284	51.408	140,771	8.000	21,907	77.406	211,962
Hulett	5,492,391	19.000	A,I	104,355	43.500	238,919	8.000	43,939	70.500	387,214
Jackson	503,793,468	12.179	A,I,L	6,135,701	44.300	22,318,051	0.500	251,897	56.979	28,705,648
Kaycee	1,917,522	24.000	A,C,I,K,L	46,021	43.500	83,412	8.000	15,340	75.500	144,773
Kemmerer	17,952,378	18.921	A,B,C,I	339,677	46.400	832,990	7.320	131,411	72.641	1,304,079
Kirby	1,040,373	20.790	A,C,I,L	21,629	44.400	46,193	8.000	8,323	73.190	76,145
LaBarge	3,269,254	17.945	A,C,I	58,667	44.500	145,482	8.000	26,154	70.445	230,303
LaGrange	1,519,099	17.000	C,I,L	25,825	52.300	79,449	8.000	12,153	77.300	117,426
Lander	76,659,658	17.998	I,J,L	1,379,721	51.408	3,940,920	8.000	613,277	77.406	5,933,917
Laramie	299,352,822	17.000	A,I,L	5,088,998	48.000	14,368,935	8.000	2,394,823	73.000	21,852,756
Lingle	3,320,185	15.000	I,L	49,803	52.300	173,646	8.000	26,561	75.300	250,010
Lost Springs	235,448	14.992	I,L	3,530	45.000	10,595	-	-	59.992	14,125
Lovell	13,130,101	24.500	A,C,I,L,P	321,687	45.000	590,855	8.000	105,041	77.500	1,017,583
Lusk	9,380,593	22.000	A,I,L,P	206,373	44.000	412,746	8.000	75,045	74.000	694,164
Lyman	14,940,396	14.463	F,I,L	216,083	45.700	682,776	8.000	119,523	68.163	1,018,382
Manderson	630,967	23.500	A,I,K,L	14,828	44.500	28,078	8.000	5,048	76.000	47,953
Manville	526,798	22.000	A,I,L,P	11,590	44.000	23,179	8.000	4,214	74.000	38,983
Marbleton	6,363,897	15.536	C,I,K	98,870	44.500	283,193	8.000	50,911	68.036	432,974
Medicine Bow	2,862,042	18.000	I,K,L	51,517	44.500	127,361	8.000	22,896	70.500	201,774
<i>Sub-total</i>	<i>1,436,627,591</i>			<i>21,905,210</i>		<i>66,282,202</i>		<i>7,700,479</i>		<i>95,887,891</i>

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 2021

	Municipal Valuation	County Tax Levy			Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Meeteetse	2,530,088	22.000	A,B,C,D,I,L	55,662	49.577	125,434	5.000	12,650	76.577	193,747
Midwest	2,162,825	13.000	I	28,117	51.890	112,229	8.000	17,303	72.890	157,648
Mills	39,361,827	13.000	I	511,704	51.890	2,042,485	8.000	314,895	72.890	2,869,084
Moorcroft	6,853,084	19.000	A,I	130,209	43.500	298,109	8.000	54,825	70.500	483,142
Mountain View	11,061,250	16.463	C,F,I,L	182,101	45.200	499,969	8.000	88,490	69.663	770,560
Newcastle	22,049,887	24.730	A,D,I,L	545,294	44.500	981,220	8.000	176,399	77.230	1,702,913
Opal	394,708	18.921	A,B,C,I	7,468	46.400	18,314	7.320	2,889	72.641	28,672
Pavillion	872,690	20.782	C,I,J	18,136	51.408	44,863	8.000	6,982	80.190	69,981
Pine Bluffs	12,506,242	19.300	B,I,J,L	241,370	51.040	638,319	5.000	62,531	75.340	942,220
Pine Haven	6,238,641	19.000	A,I,D	118,534	43.500	271,381	8.000	49,909	70.500	439,824
Pinedale	27,695,567	15.340	C,I,K	424,850	44.801	1,240,789	8.000	221,565	68.141	1,887,204
Powell	53,542,143	21.285	A,B,C,I	1,139,645	49.500	2,650,336	5.000	267,711	75.785	4,057,691
Ranchester	9,126,502	14.000	I,L	127,771	50.500	460,888	8.000	73,012	72.500	661,671
Rawlins	69,198,144	14.000	I,L	968,774	51.200	3,542,945	8.000	553,585	73.200	5,065,304
Riverside	952,954	14.000	I,L	13,341	44.500	42,406	8.000	7,624	66.500	63,371
Riverton	85,078,417	23.782	B,C,I,J	2,023,335	51.658	4,394,981	5.000	425,392	80.440	6,843,708
Rock River	1,519,238	17.000	A,I,L	25,827	48.000	72,923	8.000	12,154	73.000	110,904
Rock Springs	230,111,883	15.227	I,J	3,503,914	50.031	11,512,728	8.000	1,840,895	73.258	16,857,536
Rolling Hills	3,665,481	22.370	A,C,I,L	81,997	44.500	163,114	8.000	29,324	74.870	274,435
Superior	857,633	15.227	I,J	13,059	50.031	42,908	8.000	6,861	73.258	62,828
Saratoga	19,355,586	18.000	C,I,L	348,401	44.500	861,324	8.000	154,845	70.500	1,364,569
Sheridan	231,368,892	14.000	I	3,239,164	49.500	11,452,760	8.000	1,850,951	71.500	16,542,876
Shoshoni	3,307,959	20.148	C,I,J	66,649	51.458	170,221	8.000	26,464	79.606	263,333
Sinclair	98,337,228	14.000	I,L	1,376,721	51.200	5,034,866	8.000	786,698	73.200	7,198,285
Star Valley Ranch	36,034,831	16.775	C,A,I	604,484	43.000	1,549,498	8.000	288,279	67.775	2,442,261
Sundance	13,093,730	19.000	A,I	248,781	43.500	569,577	8.000	104,750	70.500	923,108
Ten Sleep	2,810,296	20.712	C,I,J,L	58,207	43.932	123,462	8.000	22,482	72.644	204,151
Thayne	5,379,280	16.775	A,C,I	90,237	43.000	231,309	8.000	43,034	67.775	364,581
Thermopolis	21,409,398	20.790	A,C,I,L	445,101	44.400	950,577	8.000	171,275	73.190	1,566,954
Torrington	41,139,778	15.000	I,L	617,097	52.300	2,151,610	8.000	329,118	75.300	3,097,825
Upton	8,283,087	25.000	A,D,I,L	207,077	44.500	368,597	8.000	66,265	77.500	641,939
Van Tassell	133,414	25.000	A,B,I,L,P	3,335	44.000	5,870	-	-	69.000	9,206
Wamsutter	3,826,120	17.609	I,J	67,374	50.031	191,425	8.000	30,609	75.640	289,408
<i>Sub-total</i>	<i>1,070,258,803</i>			<i>17,533,737</i>		<i>52,817,439</i>		<i>8,099,764</i>		<i>78,450,940</i>

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 2021

	Municipal Valuation	County Tax Levy			Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Wheatland	31,638,724	23.000	A,I,L,P	727,691	45.000	1,423,743	8.000	253,110	76.000	2,404,543
Worland	45,696,951	21.000	B,I,J,L	959,636	50.150	2,291,702	5.000	228,485	76.150	3,479,823
Wright	10,814,123	23.813	A,,B,C,G,I,L	257,517	44.500	481,228	8.000	86,513	76.313	825,258
Yoder	665,735	15.000	I,L	9,986	52.300	34,818	8.000	5,326	75.300	50,130
	88,815,533			1,954,829		4,231,491		573,433		6,759,754
Totals	4,493,255,120			69,246,488		218,602,584		30,943,823		318,792,895

SPECIAL DISTRICTS:

- | | | |
|----------------|---------------------------|-------------------------------|
| A - Hospital | F - Water Conservancy | L - Conservation |
| B - Fire | G - Water & Sewer | M - Sanitary & Improvement |
| C - Cemetery | H - Improvement & Service | N - Flood Control |
| D - Museum | I - Weed & Pest | P - Senior Citizens' Services |
| E - Recreation | J - Solid Waste Disposal | |

Private Railroad Cars - 2021

	Valuation	Taxes
Albany	2,123,988	145,474
Big Horn	634,342	43,447
Campbell	2,671,533	182,976
Carbon	1,793,616	122,847
Converse	2,997,780	205,321
Crook	284,067	19,456
Fremont	403,203	27,616
Goshen	1,639,332	112,279
Hot Springs	254,022	17,398
Johnson	-	-
Laramie	3,113,651	213,257
Lincoln	951,742	65,186
Natrona	709,906	48,622
Niobrara	1,072,607	73,464
Park	398,878	27,320
Platte	988,419	67,698
Sheridan	883,851	60,536
Sublette	-	-
Sweetwater	3,465,378	237,347
Teton	-	-
Uinta	1,562,994	107,051
Washakie	233,041	15,961
Weston	980,395	67,148
Total	27,162,745	1,860,404

Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1986	None	90,475,805	26,918,582	393,019,128	7,314,143	517,727,658
1987	None	69,150,015	21,700,678	313,750,651	7,105,598	411,706,942
1988	None	69,347,458	21,379,719	299,969,575	7,000,142	397,696,894
1989	None	67,172,304	21,957,619	292,195,376	6,665,561	387,990,860
1990	None	70,515,290	23,784,102	311,307,983	6,406,611	412,013,986
1991	None	74,859,655	25,129,359	327,879,835	6,080,154	433,949,003
1992	None	71,104,002	24,251,778	316,839,399	6,538,323	418,733,502
1993	None	72,301,589	25,872,018	322,906,471	6,543,642	427,623,720
1994	None	73,153,872	27,243,243	329,056,864	7,190,362	436,644,341
1995	None	72,148,611	28,305,367	321,800,863	7,752,612	430,007,453
1996	None	74,296,778	30,137,947	337,317,088	8,258,930	450,010,743
1997	None	82,396,282	32,582,131	385,112,032	8,962,070	509,052,515
1998	None	85,770,335	34,341,498	371,020,323	9,419,269	500,551,425
1999	None	81,070,433	32,700,965	351,502,782	9,642,314	474,916,494
2000	None	91,245,828	35,821,372	392,165,577	10,189,213	529,421,990
2001	None	121,296,576	44,955,700	518,723,972	10,958,413	695,934,661
2002	None	128,367,852	46,910,113	536,788,327	11,386,697	723,452,989
2003	None	119,082,631	46,860,890	490,819,233	12,204,405	668,967,159
2004	None	158,215,719	58,903,817	642,943,176	13,110,362	873,173,074
2005	None	190,355,489	69,518,104	770,575,327	14,493,894	1,044,942,814
2006	None	245,426,871	89,250,890	980,132,486	16,191,853	1,331,002,100
2007	None	255,109,317	95,130,951	1,007,898,085	18,786,210	1,376,924,563
2008	None	257,315,224	104,199,271	1,025,256,292	21,362,225	1,408,133,012
2009	None	339,582,089	131,631,016	1,357,680,471	22,550,689	1,851,444,265
2010	None	246,098,026	104,394,010	989,609,943	22,383,177	1,362,485,156
2011	None	282,071,242	110,090,503	1,131,179,096	22,432,613	1,545,773,454
2012	None	292,611,518	115,860,848	1,174,767,844	22,802,437	1,606,042,647
2013	None	264,971,680	109,386,629	1,065,622,091	23,539,160	1,463,519,560
2014	None	281,119,104	114,139,191	1,132,248,596	24,604,903	1,552,111,794
2015	None	302,722,914	120,597,607	1,219,200,809	25,505,176	1,668,026,506
2016	None	242,283,580	98,786,073	981,222,658	26,208,055	1,348,500,366
2017	None	217,917,155	92,155,264	886,255,582	26,939,626	1,223,267,627
2018	None	239,394,522	101,470,124	976,010,614	27,456,847	1,344,332,107
2019	None	262,814,372	111,677,497	1,069,507,094	28,588,432	1,472,587,395
2020	None	257,517,316	113,250,804	1,058,585,111	29,801,891	1,459,155,122
2021	None	222,893,149	107,641,168	925,973,382	30,942,924	1,287,450,623

Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1986	None	90,475,805	26,918,582	393,019,128	7,314,143	517,727,658
1987	None	69,150,015	21,700,678	313,750,651	7,105,598	411,706,942
1988	None	69,347,458	21,379,719	299,969,575	7,000,142	397,696,894
1989	None	67,172,304	21,957,619	292,195,376	6,665,561	387,990,860
1990	None	70,515,290	23,784,102	311,307,983	6,406,611	412,013,986
1991	None	74,859,655	25,129,359	327,879,835	6,080,154	433,949,003
1992	None	71,104,002	24,251,778	316,839,399	6,538,323	418,733,502
1993	None	72,301,589	25,872,018	322,906,471	6,543,642	427,623,720
1994	None	73,153,872	27,243,243	329,056,864	7,190,362	436,644,341
1995	None	72,148,611	28,305,367	321,800,863	7,752,612	430,007,453
1996	None	74,296,778	30,137,947	337,317,088	8,258,930	450,010,743
1997	None	82,396,282	32,582,131	385,112,032	8,962,070	509,052,515
1998	None	85,770,335	34,341,498	371,020,323	9,419,269	500,551,425
1999	None	81,070,433	32,700,965	351,502,782	9,642,314	474,916,494
2000	None	91,245,828	35,821,372	392,165,577	10,189,213	529,421,990
2001	None	121,296,576	44,955,700	518,723,972	10,958,413	695,934,661
2002	None	128,367,852	46,910,113	536,788,327	11,386,697	723,452,989
2003	None	119,082,631	46,860,890	490,819,233	12,204,405	668,967,159
2004	None	158,215,719	58,903,817	642,943,176	13,110,362	873,173,074
2005	None	190,355,489	69,518,104	770,575,327	14,493,894	1,044,942,814
2006	None	245,426,871	89,250,890	980,132,486	16,191,853	1,331,002,100
2007	None	255,109,317	95,130,951	1,007,898,085	18,786,210	1,376,924,563
2008	None	257,315,224	104,199,271	1,025,256,292	21,362,225	1,408,133,012
2009	None	339,582,089	131,631,016	1,357,680,471	22,550,689	1,851,444,265
2010	None	246,098,026	104,394,010	989,609,943	22,383,177	1,362,485,156
2011	None	282,071,242	110,090,503	1,131,179,096	22,432,613	1,545,773,454
2012	None	292,611,518	115,860,848	1,174,767,844	22,802,437	1,606,042,647
2013	None	264,971,680	109,386,629	1,065,622,091	23,539,160	1,463,519,560
2014	None	281,119,104	114,139,191	1,132,248,596	24,604,903	1,552,111,794
2015	None	302,722,914	120,597,607	1,219,200,809	25,505,176	1,668,026,506
2016	None	242,283,580	98,786,073	981,222,658	26,208,055	1,348,500,366
2017	None	217,917,155	92,155,264	886,255,582	26,939,626	1,223,267,627
2018	None	239,394,522	101,470,124	976,010,614	27,456,847	1,344,332,107
2019	None	262,814,372	111,677,497	1,069,507,094	28,588,432	1,472,587,395

Miscellaneous Tax Information for the Year 2021

Total Assessed Valuation	19,898,827,361
Total Taxes Levied Collectible	1,287,450,623
Statewide Average Tax Levy in Mills	68.491
Average Tax Levy for Municipalities, in Mills (All Purposes)	73.375
State Tax Levy, in Mills (General Fund)	None
Foundation Program Fund Levy, in Mills	12.000
County Tax Levy, in Mills (Average)	11.355
Special District Tax Levy, in Mills (Average)	5.484
School Tax Levy, in Mills (Average)	47.173
Municipal Tax Levy, in Mills (Average)	7.355
Proportion of State Taxes to Total Taxes	0.000%
Proportion of County Taxes to Total Taxes	17.313%
Proportion of Special District Taxes to Total Taxes	8.361%
Proportion of School District Taxes to Total Taxes	71.923%
Proportion of Municipal Taxes to Total Taxes	2.403%
TOTAL	100.000%
Taxes Under State Control (General Fund)	0.000%
Taxes Under Local Control	81.704%
Foundation Program Fund	18.296%
TOTAL	100.000%

Proportion of....

Taxable Valuation Contributed by Each County for the Year - 2021		
1	Campbell	17.283%
2	Teton	11.879%
3	Sweetwater	10.064%
4	Laramie	9.835%
5	Converse	8.883%
6	Sublette	8.144%
7	Natrona	5.951%
8	Lincoln	3.705%
9	Park	3.191%
10	Carbon	3.095%
11	Fremont	2.923%
12	Albany	2.595%
13	Sheridan	2.571%
14	Uinta	1.636%
15	Johnson	1.259%
16	Goshen	1.178%
17	Crook	1.124%
18	Platte	1.077%
19	Big Horn	1.006%
20	Weston	0.748%
21	Washakie	0.669%
22	Niobrara	0.616%
23	Hot Springs	0.568%
TOTAL		100.00%

All Taxes Contributed by Each County for the Year - 2021		
1	Campbell	16.073%
2	Teton	10.634%
3	Laramie	10.612%
4	Sweetwater	10.516%
5	Converse	8.287%
6	Sublette	7.612%
7	Natrona	6.485%
8	Lincoln	3.665%
9	Park	3.495%
10	Fremont	3.382%
11	Carbon	3.218%
12	Albany	2.808%
13	Sheridan	2.712%
15	Uinta	1.620%
14	Johnson	1.373%
16	Goshen	1.290%
17	Platte	1.180%
18	Big Horn	1.121%
19	Crook	1.091%
21	Weston	0.834%
20	Washakie	0.735%
22	Niobrara	0.652%
23	Hot Springs	0.605%
TOTAL		100.00%

Taxable Valuation of Various Classes of Property for the Tax Year 2021		
1	Residential	33.712%
2	Oil	14.252%
3	Coal	10.361%
4	Industrial and Manufacturing	9.799%
5	Natural Gas	8.727%
6	Commercial	8.453%
7	Private Electrics/Gas	3.034%
8	Railroads	2.440%
9	Trona	1.904%
10	Agricultural	1.758%
11	Liquid Pipelines	1.589%
12	All Other Minerals	1.455%
13	Rural Electrics	0.880%
14	Natural Gas Pipelines	0.777%
15	Bentonite	0.362%
16	Sand & Gravel	0.133%
17	Cell./Reseller Telephones	0.085%
18	Rural Telephones	0.079%
19	Major Telephones	0.069%
20	Cable and Satellite	0.051%
21	Municipal Electrics	0.050%
22	Airlines	0.027%
23	Uranium	0.003%
TOTAL		100.00%

Veterans Exemption Valuations and Benefits Granted for the Year 2021

County	Real and Personal Property			Motor Vehicle and Trailer*			Total Valuation	Total Tax Benefit Granted	Exemptions Granted
	Valuation	Tax Credit	Granted	Valuation	Tax Credit	Granted			
Albany County	\$2,465,984.00	\$176,387.96	830	\$2,275,839.00	\$68,275.17	305	\$4,741,823.00	\$244,663.13	1,135
Big Horn County	\$1,216,934.00	\$91,242.19	407	\$584,681.00	\$17,540.43	75	\$1,801,615.00	\$108,782.62	482
Campbell County	\$2,392,462.00	\$158,563.20	859	\$4,127,813.00	\$123,834.39	473	\$6,520,275.00	\$282,397.59	1,332
Carbon County	\$1,228,245.00	\$86,115.71	437	\$1,024,999.00	\$31,269.78	121	\$2,253,244.00	\$117,385.49	558
Converse County	\$1,408,094.00	\$94,845.97	494	\$1,451,813.00	\$43,554.39	160	\$2,859,907.00	\$138,400.36	654
Crook County	\$965,971.00	\$63,485.48	349	\$847,332.00	\$25,419.96	110	\$1,813,303.00	\$88,905.44	459
Fremont County	\$3,209,213.00	\$247,603.61	1153	\$32,678,998.00	\$465,536.96	6,377	\$35,888,211.00	\$713,140.57	7,530
Goshen County	\$1,656,775.00	\$122,137.59	571	\$1,319,592.00	\$39,587.76	187	\$2,976,367.00	\$161,725.35	758
Hot Springs County	\$723,811.00	\$52,566.89	250	\$643,007.00	\$19,290.21	124	\$1,366,818.00	\$71,857.10	374
Johnson County	\$1,294,649.00	\$95,006.42	437	\$731,099.00	\$21,932.97	104	\$2,025,748.00	\$116,939.39	541
Laramie County	\$14,545,448.00	\$1,036,704.28	4903	\$22,121,092.00	\$663,632.76	2,112	\$36,666,540.00	\$1,700,337.04	7,015
Lincoln County	\$1,424,097.00	\$94,902.51	493	\$970,687.00	\$29,120.61	112	\$2,394,784.00	\$124,023.12	605
Natrona County	\$5,991,755.00	\$433,771.87	2075	\$5,228,397.00	\$156,851.91	655	\$11,220,152.00	\$590,623.78	2,730
Niobrara County	\$260,805.00	\$18,971.89	95	\$261,860.00	\$7,855.80	35	\$522,665.00	\$26,827.69	130
Park County	\$3,619,282.00	\$263,092.60	1218	\$3,224,192.00	\$96,725.76	385	\$6,843,474.00	\$359,818.36	1,603
Platte County	\$1,629,055.00	\$120,395.42	586	\$1,191,315.00	\$35,739.45	149	\$2,820,370.00	\$156,134.87	735
Sheridan County	\$3,892,949.00	\$271,838.40	1330	\$5,002,732.00	\$150,081.96	657	\$8,895,681.00	\$421,920.36	1,987
Sublette County	\$798,000.00	\$50,677.61	281	\$425,678.00	\$12,770.34	81	\$1,223,678.00	\$63,447.95	362
Sweetwater County	\$3,122,947.00	\$229,704.86	1108	\$3,647,918.00	\$109,437.54	352	\$6,770,865.00	\$339,142.40	1,460
Teton County	\$697,641.00	\$39,859.01	233	\$332,771.00	\$9,983.13	42	\$1,030,412.00	\$49,842.14	275
Uinta County	\$1,568,041.00	\$104,978.72	540	\$1,311,884.00	\$39,356.52	189	\$2,879,925.00	\$144,335.24	729
Washakie County	\$826,528.00	\$61,324.42	283	\$485,036.00	\$14,551.08	85	\$1,311,564.00	\$75,875.50	368
Weston County	\$909,460.00	\$68,436.52	341	\$562,333.00	\$16,869.99	84	\$1,471,793.00	\$85,306.51	425
Grand Total	\$ 55,848,146.00	\$ 3,982,613.13	19,273	\$ 90,451,068.00	\$ 2,199,218.87	12,974	\$ 146,299,214.00	\$ 6,181,832.00	32,247

* Includes POW, Disabled and Indian License Fee Exemption

Wyoming State Mill Levies and Taxable Valuation

Year	Levies 1958-1989	Taxable Valuation 1958-1989
1958	1.0 Mills	880,619,828
1959	1.0 Mills	915,793,603
1960	1.0 Mills	963,565,481
1961	1.0 Mills	1,010,061,420
1962	1.0 Mills	1,046,266,060
1963	1.0 Mills	1,089,966,805
1964	1.0 Mills	1,122,980,309
1965	1.0 Mills	1,148,549,913
1966	1.0 Mills	1,168,236,819
1967	2.5 Mills	1,170,865,252
1968	2.0 Mills	1,181,169,448
1969	1.5 Mills	1,236,958,572
1970	None	1,317,876,063
1971	None	1,384,453,940
1972	None	1,435,955,661
1973	None	1,486,086,553
1974	None	1,708,945,746
1975	None	2,168,456,373
1976	None	2,489,382,482
1977	None	2,804,216,938
1978	None	3,251,778,281
1979	None	3,702,626,530
1980	None	4,515,133,799
1981	None	6,176,290,777
1982	None	8,107,583,148
1983	None	7,936,540,710
1984	None	7,945,490,912
1985	None	8,389,156,815
1986	None	7,830,714,977
1987	None	5,972,690,122
1988	None	5,894,142,398
1989	None	5,729,686,356

Year	Levies 1990-2020	Taxable Valuation 1990-2021
1990	None	6,074,431,051
1991	None	6,386,986,980
1992	None	6,053,341,898
1993	None	5,175,049,894
1994	None	6,291,213,307
1995	None	6,231,754,659
1996	None	6,423,400,855
1997	None	7,145,869,312
1998	None	7,441,470,939
1999	None	7,025,478,380
2000	None	7,896,856,270
2001	None	10,542,096,400
2002	None	11,169,306,927
2003	None	10,340,086,954
2004	None	13,679,536,318
2005	None	16,445,084,484
2006	None	20,978,659,770
2007	None	21,491,267,438
2008	None	21,898,331,198
2009	None	29,219,533,181
2010	None	21,316,477,631
2011	None	24,339,700,232
2012	None	25,242,644,578
2013	None	22,797,094,335
2014	None	24,164,467,525
2015	None	26,057,281,969
2016	None	20,932,079,568
2017	None	18,825,099,205
2018	None	20,781,559,130
2019	None	22,797,760,768
2020	None	22,474,581,426
2021	None	19,629,344,340

County Valuations and Classification 2021

	Class	Gross Valuation Real & Personal Property	Gross Valuation Motor Vehicles as of July 1, 2021	Private Railroad Car Valuations	Total Gross Valuation
Albany	First	439,316,565	127,907,265	2,123,988	569,347,818
Big Horn	First	117,481,742	50,894,244	634,342	169,010,328
Campbell	First	680,926,635	250,566,657	2,671,533	934,164,825
Carbon	First	322,931,258	80,765,336	1,793,616	405,490,210
Converse	First	371,908,388	91,446,566	2,997,780	466,352,734
Crook	First	114,293,313	61,395,252	284,067	175,972,632
Fremont	First	434,292,091	170,929,831	403,203	605,625,125
Goshen	First	144,633,845	57,904,620	1,639,332	204,177,797
Hot Springs	First	52,269,947	22,357,865	254,022	74,881,834
Johnson	First	178,140,001	50,548,591	-	228,688,592
Laramie	First	1,428,251,395	426,678,663	3,113,651	1,858,043,709
Lincoln	First	481,053,712	106,626,968	951,742	588,632,422
Natrona	First	947,483,073	372,416,667	709,906	1,320,609,646
Niobrara	First	32,694,098	14,768,244	1,072,607	48,534,949
Park	First	476,676,904	160,206,181	398,878	637,281,963
Platte	First	115,785,857	53,098,918	988,419	169,873,194
Sheridan	First	477,656,927	145,998,614	883,851	624,539,392
Sublette	First	371,339,092	66,884,820	-	438,223,912
Sweetwater	First	781,515,545	210,734,254	3,465,378	995,715,177
Teton	First	2,318,872,789	180,223,898	-	2,499,096,687
Uinta	First	214,384,061	97,023,626	1,562,994	312,970,681
Washakie	First	107,140,357	41,004,973	233,041	148,378,371
Weston	First	80,974,565	40,212,345	980,395	122,167,305
Totals		10,690,022,160	2,880,594,398	27,162,745	13,597,779,303

Department Assessed Valuations Top 25 Non-Mineral Taxpayers for the Year 2021

Company Name	Industry Type	2021 Value
Rocky Mountain Power aka PacifiCorp	Electrics - IOU	\$ 318,444,733
Union Pacific Railroad Company	Railroad	\$ 295,993,380
Burlington Northern and Santa Fe Railway Company	Railroad	\$ 189,340,615
Basin Electric Power Cooperative	Electrics - REA	\$ 96,233,240
Oneok Elk Creek Pipeline LLC	Liquid Pipeline	\$ 72,475,744
ONEOK Bakken Pipeline	Liquid Pipeline	\$ 46,190,062
Black Hills Power, Inc.	Electrics - IOU	\$ 43,214,793
Cheyenne Light, Fuel and Power Company	Electrics - IOU	\$ 36,500,332
Dominion Energy Overthrust Pipeline Company	Gas Pipeline	\$ 33,256,834
Roundhouse Renewable Energy, LLC	Electrics - IOU	\$ 25,790,492
Wyoming Interstate Company, LLC	Gas Pipeline	\$ 25,429,186
Black Hills Wyoming Gas LLC	Gas Distribution	\$ 24,538,314
Rockies Express Pipeline, LLC	Gas Pipeline	\$ 24,297,909
Express Pipeline LLC.	Liquid Pipeline	\$ 23,412,192
Cedar Springs Wind, LLC (phase 1)	Electrics - IOU	\$ 22,255,083
Bridger Pipeline Company LLC.	Liquid Pipeline	\$ 22,103,699
Top of The World Wind Energy LLC	Electrics - IOU	\$ 20,834,849
Kern River Gas Transmission Company	Gas Pipeline	\$ 19,594,839
Idaho Power Company	Electrics - IOU	\$ 19,292,673
Overland Pass Pipeline Company, LLC	Liquid Pipeline	\$ 18,125,729
Powder River Energy Corporation	Electrics - REA	\$ 16,588,924
Tri-State Generation & Transmission Assoc., Inc.	Electrics - REA	\$ 15,234,365
Plains Pipeline LP	Liquid Pipeline	\$ 13,349,813
Colorado Interstate Gas	Gas Pipeline	\$ 13,321,696
Belle Fourche Pipeline Company	Liquid Pipeline	\$ 13,291,754

Expenditure of Property Tax Dollars 2021

CITY	School	68.57%
	County	21.72%
	Municipal	9.71%
	State	0.00%
		100.00%

COUNTY	School	73.69%
	County	17.74%
	Special District	8.57%
	State	0.00%
		100.00%

Beneficiaries of Property Tax Collections 2021

School	53.63%
County	17.31%
Foundation Program	18.30%
Special Districts	8.36%
Municipalities	2.40%
State	0.00%
	100.00%

Mineral Tax Division General Information

Craig Grenvik, Administrator
(307) 777-5237
Mineral Division
122 West 25th Street 3rd Floor East
Cheyenne, WY 82002-0110

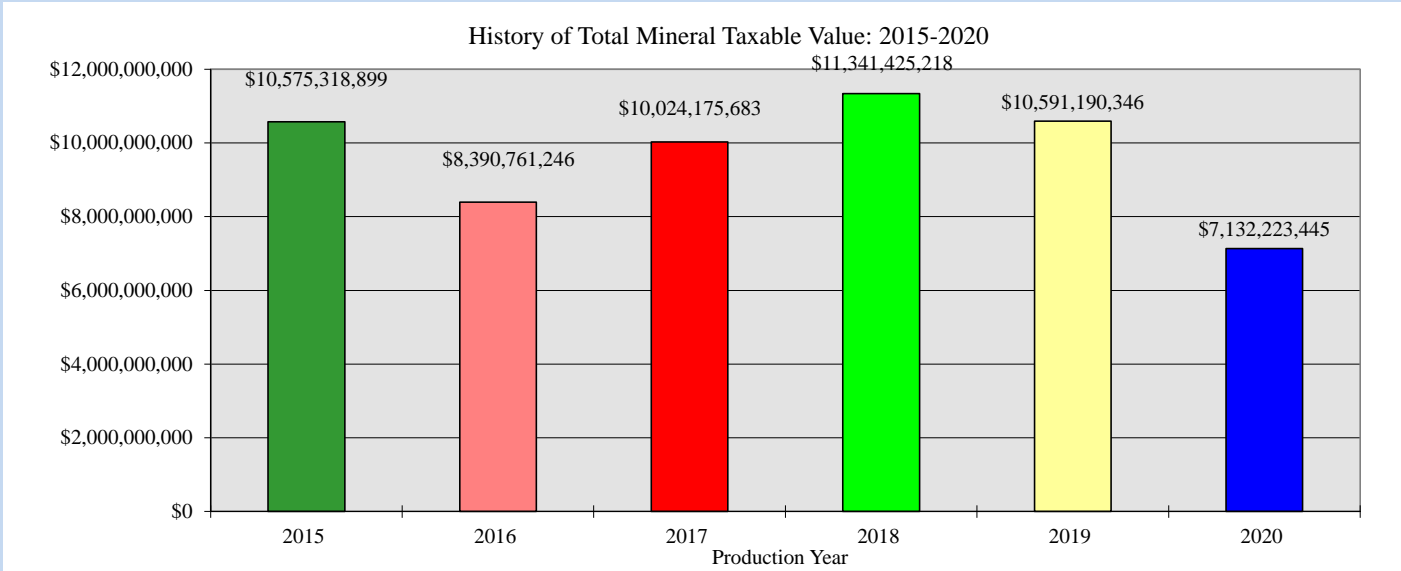
Craig.Grenvik@wyo.gov

Statutory References	W.S. 39-11-101 through 39-14-101; 39-13-101 through 39-14-801
Authorized Personnel	15 full-time
Organizational Structure	Team 1: Oil and gas registration and processing prior to posting. Team 2: Accounting, collection, and billing for all mineral taxpayers after posting. Team 3: Solid mineral registration and processing for severance and ad valorem tax prior to posting. Team 4: Reconciliation functions, Department of Audit liaison, and audit reviews.
Clients Served	Mineral taxpayers, other state agencies, other governmental entities
Division Biennium Budget	\$2,933,508
Division Fiscal Year Expenditures 2021	\$1,395,528

Division Mission: The mission of the Mineral Tax Division is to collect mineral severance taxes in a fair and efficient manner, and to provide county governments with an accurate certificate of the mineral production value in their respective counties for the assessment of ad valorem taxes. We believe in working closely with mineral taxpayers to arrive at the correct assessment and valuation of minerals so that state and local governments can receive their fair share of mineral revenues. We believe in honest and open communications between all stakeholders.

History of Taxable Valuation of Mineral Production: Production Years 2015-2020

Mineral Type	2015	2016	2017	2018	2019	2020
Oil	\$3,250,396,372	\$2,465,561,294	\$3,226,507,812	\$4,686,318,402	\$4,904,119,422	\$2,835,951,116
Natural Gas	\$2,922,950,409	\$2,406,788,472	\$3,143,840,698	\$3,196,132,036	\$2,510,868,128	\$1,736,580,580
Coal	\$3,743,608,369	\$2,916,684,373	\$3,050,426,425	\$2,843,015,238	\$2,530,834,432	\$2,061,662,835
Bentonite	\$62,986,936	\$54,780,612	\$66,479,053	\$75,370,223	\$86,230,848	\$71,976,280
Sand & Gravel	\$31,191,637	\$25,537,777	\$26,210,696	\$31,493,358	\$35,504,128	\$26,486,028
Trona	\$482,906,297	\$467,615,856	\$469,793,914	\$472,910,533	\$499,802,467	\$378,884,592
Uranium	\$65,143,462	\$35,748,207	\$20,405,581	\$9,972,251	\$3,808,188	\$680,896
All Other Minerals	\$16,135,417	\$18,044,655	\$20,511,504	\$26,213,177	\$20,022,733	\$20,001,118
Total Taxable Valuation	\$10,575,318,899	\$8,390,761,246	\$10,024,175,683	\$11,341,425,218	\$10,591,190,346	\$7,132,223,445



*Taxable Value is determined by subtracting from the gross value of minerals the appropriate deductions and exemptions.
 *The taxable value is multiplied by the appropriate severance rate to determine the amount of severance tax due.
 *The taxable value is multiplied by the appropriate mill levy to determine the amount of ad valorem (county) tax due.

SEVERANCE TAX RATES 1/1/20 THROUGH 12/31/20

MINERAL	EXEMPTION CLASSIFICATION	RATE
Natural Gas	base	6.0%
Lease Condensate	base	6.0%
Oil	base	6.0%
Oil	renewed production	1.5%
Oil	stripper 10	4.0%
Oil	stripper 15	4.0%
Bentonite	base	2.0%
Cement Rock	base	2.0%
Clay	base	2.0%
Decorative Stone	base	2.0%
Diamond	base	2.0%
Dolomite	base	2.0%
Dolomite Fines	base	2.0%
Feldspar	base	2.0%
Gold	base	2.0%
Granite Ballast	base	2.0%
Gypsum	base	2.0%
Hematite	base	2.0%
Jade	base	2.0%
Leonardite	base	2.0%
Limestone	base	2.0%
Misc. Const. Material	base	2.0%
Moss Rock	base	2.0%
Power Rock	base	2.0%
Sand & Gravel	base	2.0%
Scoria	base	2.0%
Scoria Ballast	base	2.0%
Shale	base	2.0%
Sherman Ballast	base	2.0%
Silver	base	2.0%
Sodium Sulphate	base	2.0%
Sugar Rock	base	2.0%
Surface Coal	base	7.0%
Tactionite	base	2.0%
Titaniferous Magnetite	base	2.0%
Trona	base	4.0%
Underground Coal	base	3.75%
Uranium	base	4.0%
Zeolite	base	2.0%

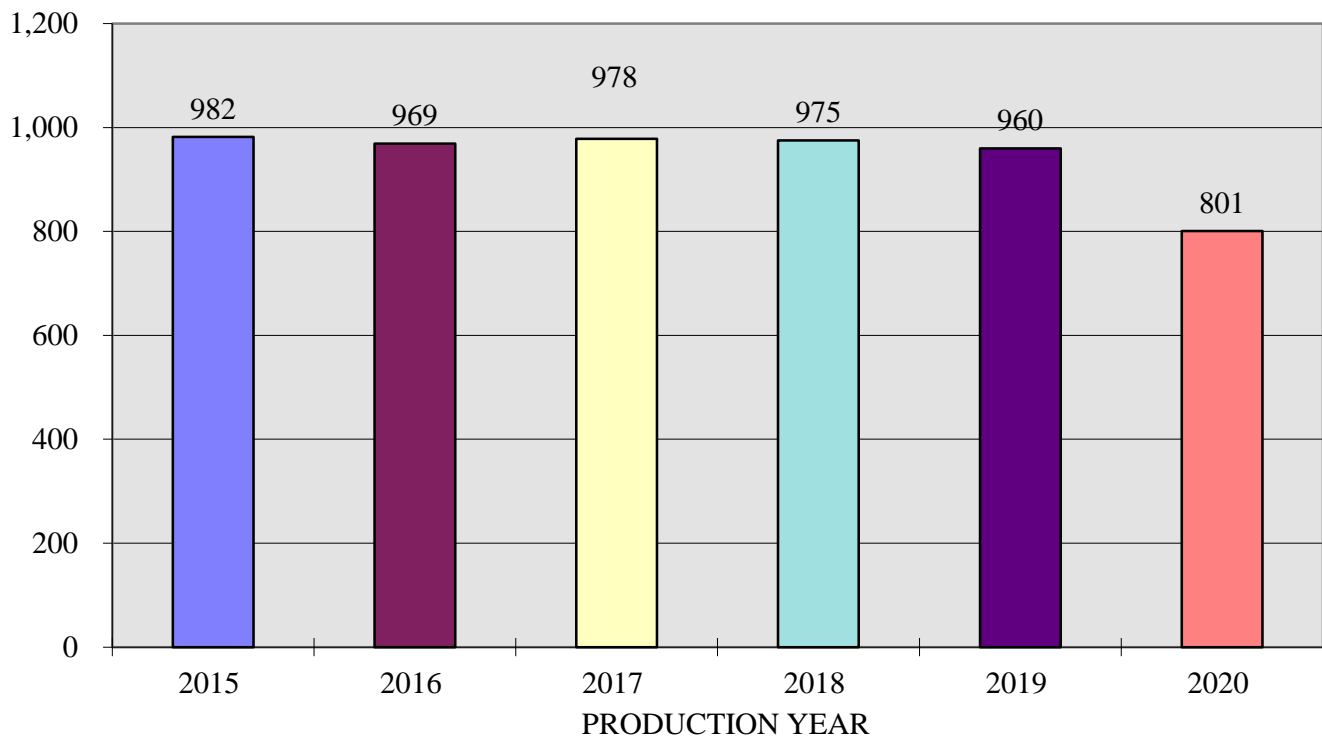
Top 25 Taxpayers by Taxable Value Rank for 2020 Mineral Production

TAXPAYER	TAXABLE VALUE RANK	TAXABLE VALUE
EOG Resources, Inc.	1	\$ 573,566,064
Peabody Powder River Mining, LLC	2	\$ 563,556,703
Thunder Basin Coal Company LLC	3	\$ 490,329,919
Ultra Resources Inc.	4	\$ 448,226,417
Devon Energy Production Company LP.	5	\$ 401,586,650
Jonah Energy, LLC.	6	\$ 348,236,461
Chesapeake Operating LLC	7	\$ 270,884,294
Navajo Transitional Energy CO, LLC	8	\$ 259,281,588
FDL Operating LLC	9	\$ 211,965,246
Merit Energy Company	10	\$ 174,244,338
Eagle Specialty Materials LLC	11	\$ 168,687,938
Exxon Mobil Corp	12	\$ 159,590,769
Peabody Caballo Mining, LLC	13	\$ 129,890,399
Bridger Coal Company	14	\$ 126,535,597
Genesis Alkali Wyoming, LP	15	\$ 118,292,162
Pinedale Energy Partners Oper. LLC	16	\$ 110,444,583
Solvay Minerals, Inc.	17	\$ 106,769,979
Ballard Petroleum Holdings LLC.	18	\$ 103,188,686
BP America Production Company	19	\$ 101,271,101
Kemmerer Operations LLC	20	\$ 98,686,073
Anadarko E&P Onshore LLC	21	\$ 96,039,283
Southland Royalty Company, LLC	22	\$ 95,248,840
Hilcorp Energy Company	23	\$ 85,058,382
Peak Powder River Resources LLC	24	\$ 82,392,823
Wexpro Company	25	\$ 82,229,297

History of Number of Producers: Production Years 2015-2020

Mineral Type	2015	2016	2017	2018	2019	2020
Oil	470	479	489	488	482	376
Natural Gas	260	246	240	239	228	204
Coal	15	15	15	14	17	13
Bentonite	6	7	7	7	7	7
Sand & Gravel	199	188	194	193	193	169
Trona	4	4	4	4	4	4
Uranium	6	6	5	6	6	6
All Other Minerals	22	24	24	24	23	22
Total Number of Producers	982	969	978	975	960	801

History of Total Number of Producers: 2015-2020



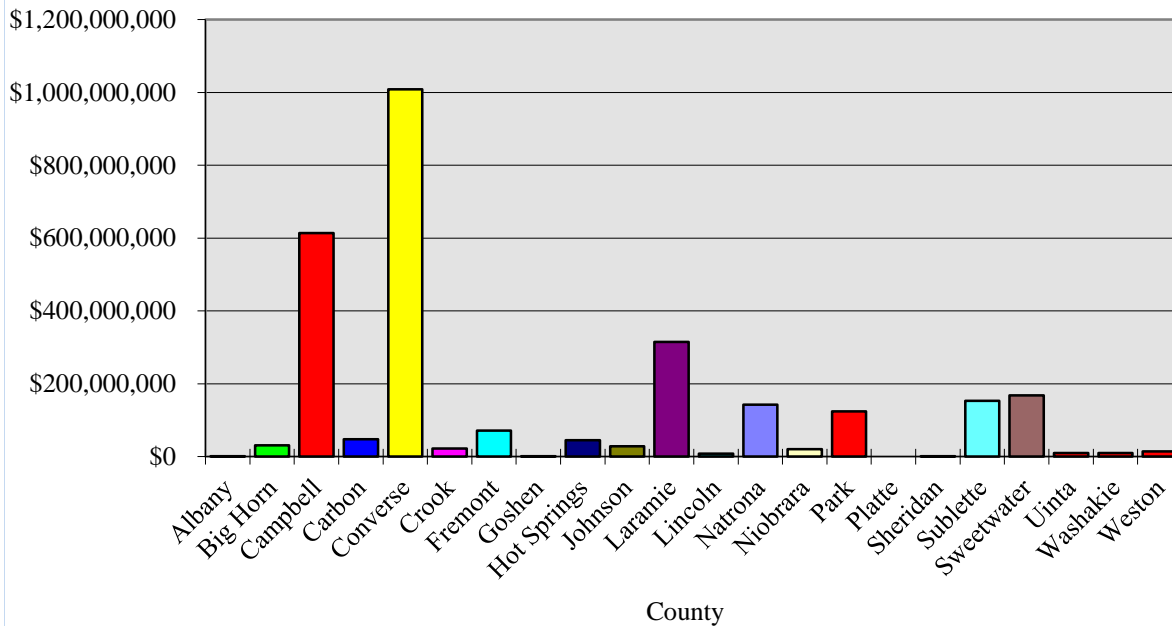
Total producers of all types of minerals for which severance and ad valorem tax is assessed. Source: Annual Gross Products returns submitted to the Wyoming Department of Revenue.

State Assessed Valuations: Production Year 2020

Mineral: Oil

County	Gross Sales Units	Taxable Valuation
Albany	16,252	516,463
Big Horn	1,099,237	31,021,729
Campbell	19,322,651	614,016,476
Carbon	1,378,121	47,976,481
Converse	31,423,521	1,008,279,722
Crook	749,418	21,946,411
Fremont	2,692,286	71,226,523
Goshen	23,135	859,020
Hot Springs	1,676,834	45,147,935
Johnson	907,415	28,091,959
Laramie	9,109,406	315,439,343
Lincoln	232,166	8,193,060
Natrona	4,368,250	142,830,490
Niobrara	686,295	20,279,364
Park	4,531,037	123,874,013
Platte	0	0
Sheridan	7,860	248,163
Sublette	4,544,803	153,487,148
Sweetwater	4,652,814	168,311,405
Uinta	295,727	10,264,575
Washakie	367,445	9,925,978
Weston	422,384	14,014,858
CRUDE OIL Total	88,507,057	2,835,951,116

Taxable Valuation of Crude Oil by County



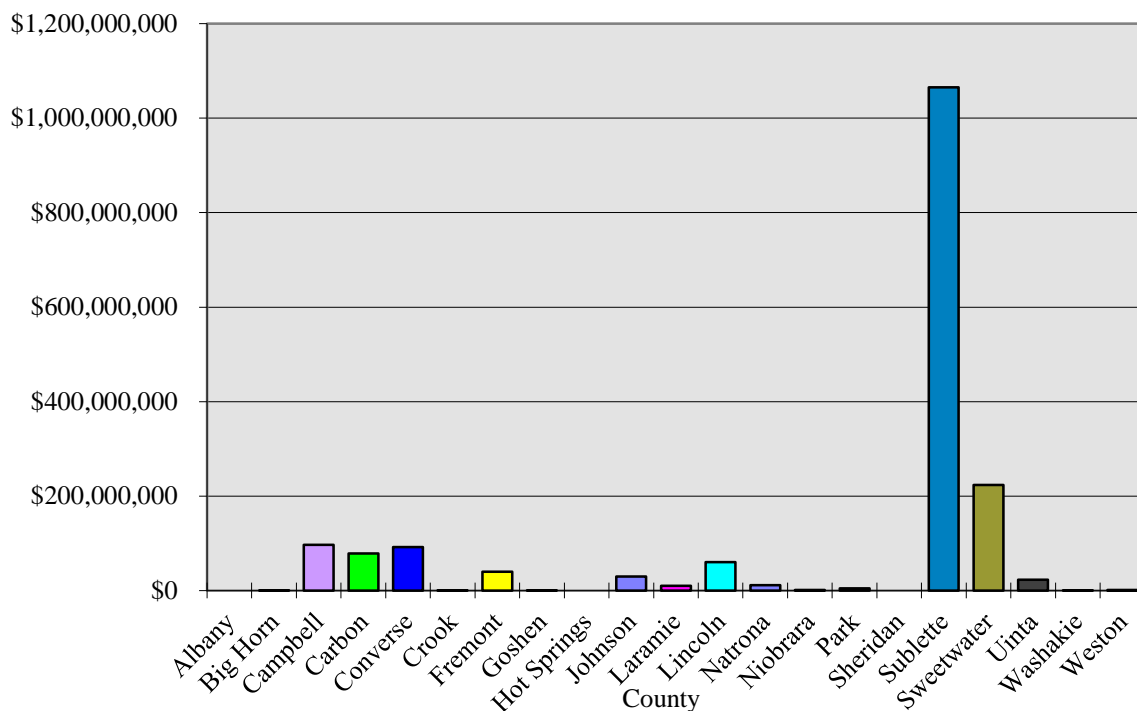
This is the total amount of crude oil and lease condensate value subject to severance tax or the reduced severance rate and ad valorem tax produced in 2020. Source: 2020 Annual Gross Products Returns.

State Assessed Valuations: Production Year 2020

Mineral: Natural Gas

County	Gross Sales Units	Taxable Valuation
Albany	0	0
Big Horn	513,699	601,367
Campbell	79,610,749	96,739,513
Carbon	53,507,036	78,585,336
Converse	84,362,786	91,652,846
Crook	11,243	21,641
Fremont	38,874,273	39,889,649
Goshen	6,353	14,993
Hot Springs	0	0
Johnson	56,077,602	29,440,239
Laramie	8,144,084	9,665,999
Lincoln	30,880,618	60,273,696
Natrona	7,787,846	11,600,512
Niobrara	838,236	970,292
Park	5,229,112	4,226,796
Sheridan	0	0
Sublette	814,609,061	1,065,132,288
Sweetwater	129,482,588	223,680,653
Uinta	16,158,687	22,564,941
Washakie	225,578	115,896
Weston	786,085	1,403,923
NATURAL GAS Total	1,327,105,636	1,736,580,580

Taxable Valuation of Natural Gas by County

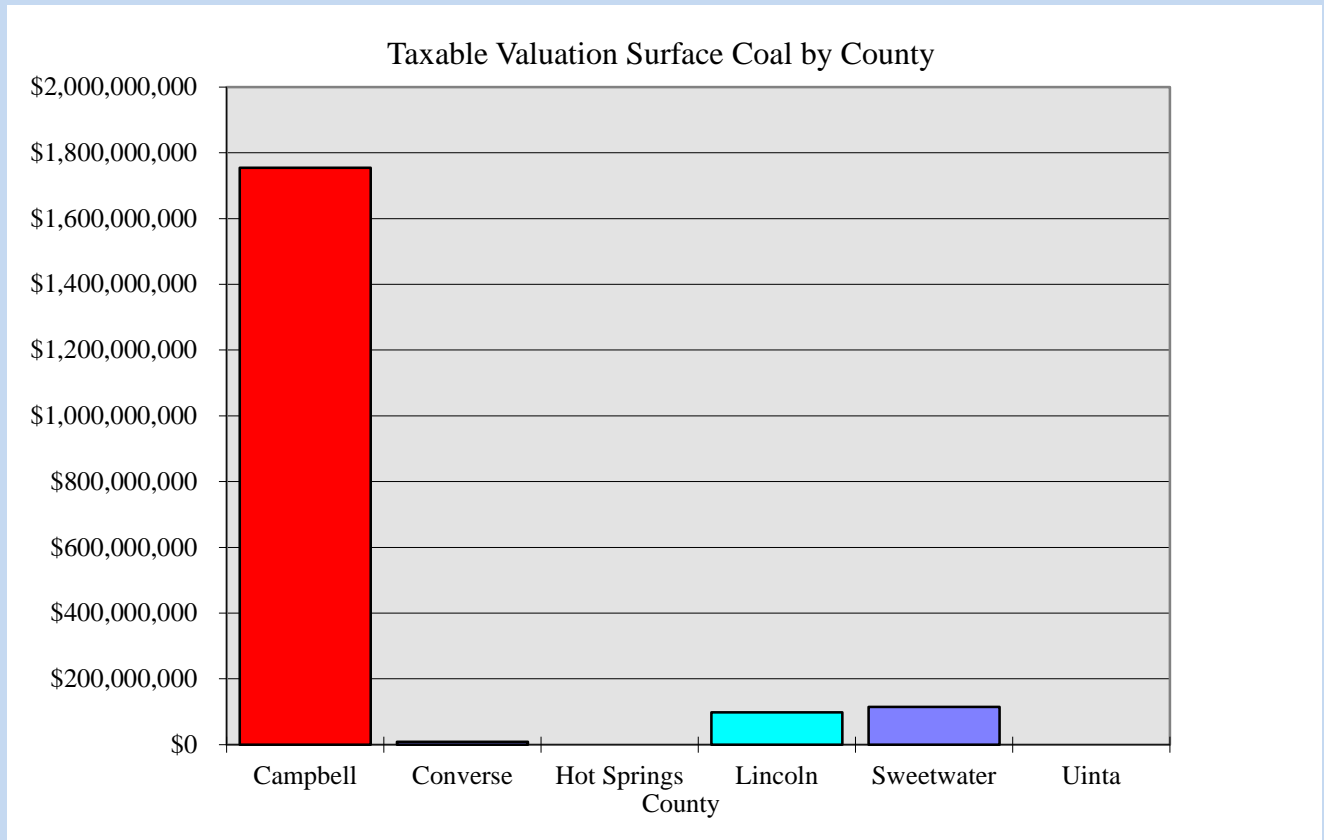


Total Natural Gas includes the value of both processed and unprocessed gas for calendar year 2020.
 Source: 2020 Annual Gross Products Returns.

State Assessed Valuations: Production Year 2020

Mineral: Surface Coal

County	Taxable Units	Taxable Valuation
Campbell	209,255,318	1,754,836,464
Converse	908,541	8,745,143
Hot Springs	0	0
Lincoln	2,474,963	98,686,073
Sweetwater	3,670,565	114,839,240
Uinta	0	0
SURFACE COAL Total	216,309,387	1,977,106,920



This chart and table shows the total taxable value of coal reported in each county by surface mining techniques for calendar year 2020. Source: 2020 Annual Gross Products Returns.

State Assessed Valuations: Production Year 2020

Mineral: Underground Coal *

County	Taxable Units	Taxable Valuation
Sweetwater	2,424,369	84,555,915
UNDGRND COAL Total	2,424,369	84,555,915

Mineral: Trona *

County	Taxable Units	Taxable Valuation
Sweetwater	17,599,791	378,884,592
TRONA Total	17,599,791	378,884,592

Mineral: Uranium *

County	Taxable Units	Taxable Valuation
Campbell	7,607	112,406
Carbon	0	0
Converse	15,507	229,672
Crook	0	0
Johnson	6,063	83,795
Sweetwater	15,884	255,023
URANIUM Total	45,061	680,896

Mineral: Bentonite *

County	Taxable Units	Taxable Valuation
Big Horn	1,850,798	24,260,612
Crook	1,586,745	37,015,601
Fremont	0	0
Hot Springs	197,609	1,948,627
Johnson	334,716	3,290,559
Natrona	265,779	2,612,847
Washakie	198,176	2,150,683
Weston	29,864	697,351
BENTONITE Total	4,463,687	71,976,280

Mineral: Clay *

County	Taxable Units	Taxable Valuation
Uinta	59,780	304,090
CLAY Total	59,780	304,090

Mineral: Decorative Stone *

County	Taxable Units	Taxable Valuation
Carbon	0	0
Converse	72	26,205
Hot Springs	0	0
Johnson	0	0
Lincoln	3,610	185,199
Natrona	0	0
Platte	0	0
DECORATIVE STN Total	3,682	211,404

Mineral: Feldspar *

County	Taxable Units	Taxable Valuation
Natrona	0	0
FELDSPAR Total	0	0

Mineral: Granite Ballast *

County	Taxable Units	Taxable Valuation
Carbon	0	0
Laramie	2,840,030	5,822,417
GRANITE BALLAST Total	2,840,030	5,822,417

Mineral: Gypsum *

County	Taxable Units	Taxable Valuation
Albany	0	0
Big Horn	235,482	1,580,961
Crook	0	0
Park	23,660	335,493
GYPSUM Total	259,142	1,916,454

Mineral: Sand & Gravel *

County	Taxable Units	Taxable Valuation
Albany	106,167	104,001
Big Horn	36,771	40,248
Campbell	1,625,967	3,743,768
Carbon	512,488	1,339,107
Converse	1,485,001	3,167,391
Crook	843,514	1,902,090
Fremont	461,228	1,110,278
Goshen	122,737	865,289
Hot Springs	56,730	111,037
Johnson	299,645	711,009
Laramie	981,580	2,443,274
Lincoln	274,589	613,374
Natrona	389,665	1,021,991
Niobrara	27,336	84,737
Park	356,085	777,789
Platte	708,004	1,859,343
Sheridan	490,619	702,001
Sublette	166,528	456,328
Sweetwater	738,108	1,681,331
Teton	675,305	2,682,225
Uinta	132,347	304,108
Washakie	35,434	72,432
Weston	343,309	692,877
SAND & GRAVEL Total	10,869,157	26,486,028

Mineral: Silver *

County	Taxable Units	Taxable Valuation
Johnson	0	0
SILVER Total	0	0

Mineral: Limestone *

County	Taxable Units	Taxable Valuation
Albany	1,473,688	9,654,785
Crook	0	0
Hot Springs	0	0
Platte	109,122	843,374
LIMESTONE Total	1,582,810	10,498,159

Mineral: Shale *

County	Taxable Units	Taxable Valuation
Albany	88,624	434,566
SHALE Total	88,624	434,566

Mineral: Gold *

County	Taxable Units	Taxable Valuation
Albany	1	400
GOLD Total	1	400

Mineral: Zeolite *

County	Taxable Units	Taxable Valuation
Sweetwater	0	0
ZEOLITE Total	0	0

Mineral: Leonardite *

County	Taxable Units	Taxable Valuation
Converse	25,289	707,764
LEONARDITE Total	25,289	707,764

Mineral: Jade *

County	Taxable Units	Taxable Valuation
Fremont	0	0
JADE Total	0	0

Mineral: Diamond *

County	Taxable Units	Taxable Valuation
Albany	0	0
DIAMOND Total	0	0

Mineral: Titaniferrous Magnetite *

County	Taxable Units	Taxable Valuation
Hot Springs	0	0
TITAN MAG Total	0	0

Mineral: Miscellaneous Construction Material *

County	Taxable Units	Taxable Valuation
Sublette	0	0
MISC CONST Total	0	0

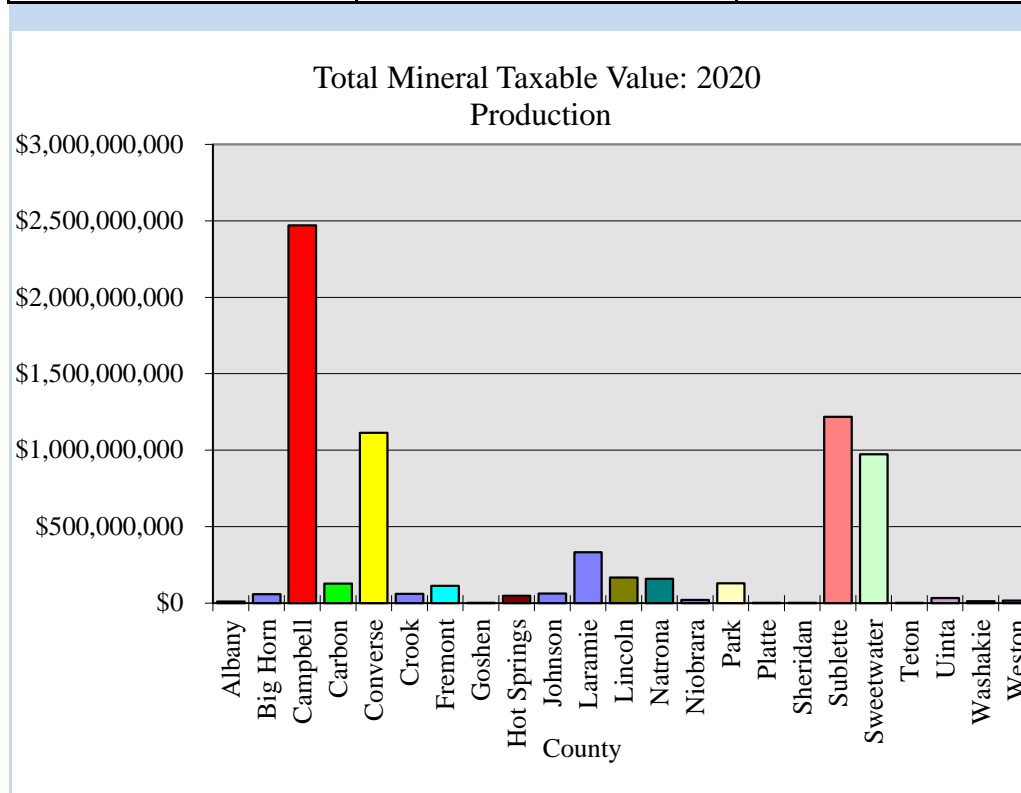
Mineral: Moss Rock *

County	Taxable Units	Taxable Valuation
Albany	1,686	42,175
Carbon	2,258	56,450
Laramie	0	0
Platte	358	7,239
MOSS ROCK Total	4,302	105,864

* The preceding charts show the taxable value of the named mineral in calendar year 2020.

Total Mineral Taxable Value of 2020 Production by County

County	Total Mineral Taxable Valuation	Percentage of Statewide Total
Albany	10,752,390	0.151%
Big Horn	57,504,917	0.806%
Campbell	2,469,448,627	34.624%
Carbon	127,957,374	1.794%
Converse	1,112,808,743	15.603%
Crook	60,885,743	0.854%
Fremont	112,226,450	1.574%
Goshen	1,739,302	0.024%
Hot Springs	47,207,599	0.662%
Johnson	61,617,561	0.864%
Laramie	333,371,033	4.674%
Lincoln	167,951,402	2.355%
Natrona	158,065,840	2.216%
Niobrara	21,334,393	0.299%
Park	129,214,091	1.812%
Platte	2,709,956	0.038%
Sheridan	950,164	0.013%
Sublette	1,219,075,764	17.093%
Sweetwater	972,208,159	13.631%
Teton	2,682,225	0.038%
Uinta	33,437,714	0.469%
Washakie	12,264,989	0.172%
Weston	16,809,009	0.236%
GRAND TOTAL	\$7,132,223,445	100.000%



This table and chart show the total taxable value of all minerals produced in each county for 2020 calendar year. Source: 2020 Annual Gross Products Returns.

**County and Statewide
Average 2021 Mill Levies Applied to 2020 Mineral Production**

Average Mineral 2021

County	Mill Levies	Total Ad Valorem Production Tax Assessed
Albany	67.977	\$730,911
Big Horn	73.028	\$4,199,442
Campbell	60.226	\$148,724,460
Carbon	70.287	\$8,993,729
Converse	60.492	\$67,315,700
Crook	62.500	\$3,805,360
Fremont	74.090	\$8,314,847
Goshen	70.326	\$122,319
Hot Springs	68.190	\$3,219,087
Johnson	70.500	\$4,344,039
Laramie	69.387	\$23,131,773
Lincoln	64.979	\$10,913,396
Natrona	67.953	\$10,741,034
Niobrara	69.000	\$1,472,073
Park	70.713	\$9,137,074
Platte	70.124	\$190,034
Sheridan	66.817	\$63,487
Sublette	61.117	\$74,506,627
Sweetwater	67.235	\$65,365,949
Teton	56.979	\$152,830
Uinta	62.098	\$2,076,428
Washakie	68.991	\$846,174
Weston	71.886	\$1,208,331
Statewide	63.034	\$449,575,104

The mill levies determine the percentage of value that is assessed by the county for mineral production. One percent of tax equals 10 mills. Therefore, for example, for Niobrara County, the average mill levy of 69 mills is equal to 6.9% of the value is due as ad valorem production tax.

WYOMING MINERALS FOR 2021 TAXABLE PRODUCTION, VALUATION, AND TAXES, BASED ON 2020 PRODUCTION

Mineral	Units of Taxable Valuation	Taxable Valuation Certified in May, 2021	Taxable Valuation Per Unit	Average Tax Levy (Mills)	Estimated Ad Valorem Tax Levied	Average Tax Per Unit	Sev. Tax Rate %	Estimated Severance Tax Collectible	Average Sev. Tax Per Unit
Bentonite	4,463,687	\$ 71,976,280	\$ 16.12	66.645	\$4,796,866.00	\$ 1.07	0.02	\$ 1,439,526	\$ 0.3225
Clay	59,780	\$ 304,090	\$ 5.09	62.663	\$19,055.00	\$ 0.32	0.02	\$ 6,082	\$ 0.1017
Coal (Surface) ##	216,309,387	\$ 1,977,106,920	\$ 9.14	60.945	\$120,494,635.00	\$ 0.56	0.07	\$ 138,397,484	\$ 0.6398
Coal (Underground)	2,424,369	\$ 84,555,915	\$ 34.88	69.460	\$5,873,246.00	\$ 2.42	0.0375	\$ 3,170,847	\$ 1.3079
Decorative Stone	3,682	\$ 211,404	\$ 57.42	64.658	\$13,669.00	\$ 3.71	0.02	\$ 4,228	\$ 1.1483
Granite Ballast	2,840,030	\$ 5,822,417	\$ 2.05	67.340	\$392,082.00	\$ 0.14	0.02	\$ 116,448	\$ 0.0410
Gypsum	259,142	\$ 1,916,454	\$ 7.40	72.764	\$139,449.00	\$ 0.54	0.02	\$ 38,329	\$ 0.1479
Leonardite	25,289	\$ 707,764	\$ 27.99	66.870	\$47,328.00	\$ 1.87	0.02	\$ 14,155	\$ 0.5597
Limestone	1,582,810	\$ 10,498,159	\$ 6.63	68.161	\$715,561.00	\$ 0.45	0.02	\$ 209,963	\$ 0.1327
Natural Gas #	1,327,105,636	\$ 1,736,580,580	\$ 1.31	62.945	\$109,308,275.00	\$ 0.08	0.06	\$ 104,194,835	\$ 0.0785
Oil #	88,507,057	\$ 2,835,951,116	\$ 32.04	63.860	\$181,105,023.00	\$ 2.05	0.06	\$ 170,157,067	\$ 1.9225
Sand & Gravel	10,869,157	\$ 26,486,028	\$ 2.44	64.920	\$1,719,480.00	\$ 0.16	0.02	\$ 529,721	\$ 0.0487
Shale	88,624	\$ 434,566	\$ 4.90	68.000	\$29,550.00	\$ 0.33	0.02	\$ 8,691	\$ 0.0981
Moss Rock	4,302	\$ 105,864	\$ 24.61	65.480	\$6,932.00	\$ 1.61	0.02	\$ 2,117	\$ 0.4921
Trona	17,599,791	\$ 378,884,592	\$ 21.53	65.640	\$24,869,985.00	\$ 1.41	0.04	\$ 15,155,384	\$ 0.8611
Uranium *	45,061	\$ 680,896	\$ 15.11	64.534	\$43,941.00	\$ 0.98	0.04	\$ 27,236	\$ 0.6044
Gold**	1	\$ 400	\$ 400.00	68.000	\$27.00	\$ 27.00	0.02	\$ 8	\$ 8.0000
Totals		\$ 7,132,223,445			\$ 449,575,104			\$ 433,472,121	

Taxable units for oil and gas are gross sales units.

Includes amounts collectible subject to \$0.60 severance tax per ton limitation.

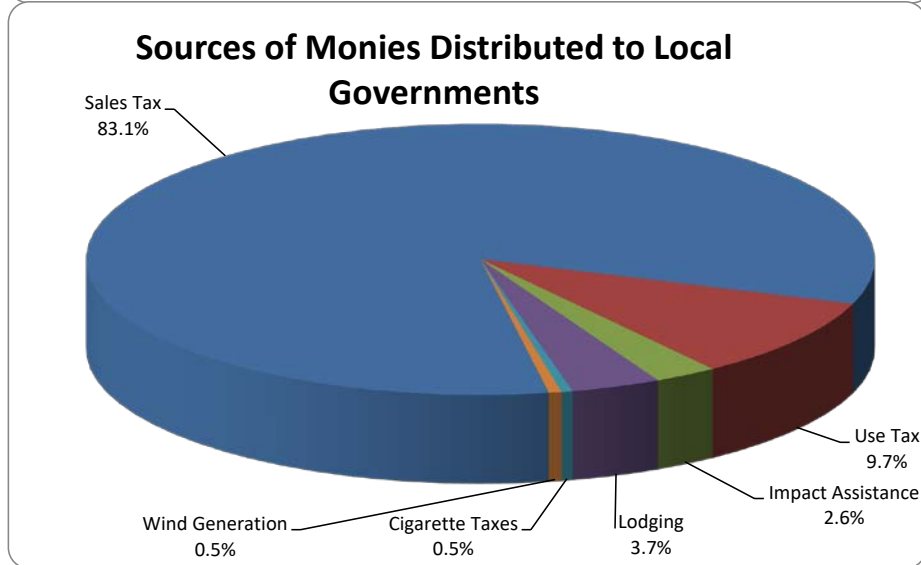
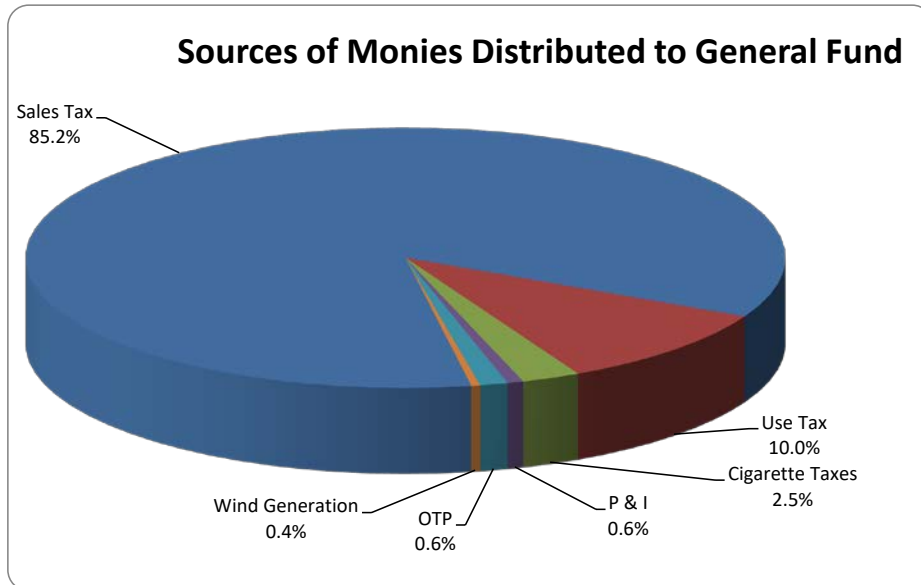
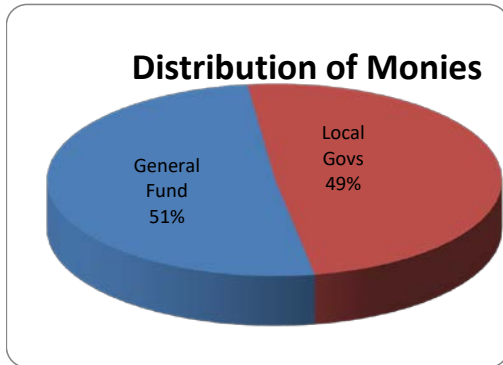
* Taxable units for uranium are in pounds.

**Taxable units for gold are in ounces.

Excise Tax Division General information

Division Contact	Terri Lucero, Administrator 307-777-5220 Excise Tax Division 122 W. 25th Street, 3rd Floor East Cheyenne, WY 82002-0110 terri.lucero@wyo.gov
Other Locations	Excise Tax Field Offices: Casper, Gillette, Jackson, Riverton, Laramie, Powell, Rock Springs, Sheridan, and Torrington, Wyoming
Statutory References	W.S. 39-11-101, 39-11-102, 39-11-103, 39-15-101 through 39-15-311, 39-15-401 through 39-15-408, 39-15-501, 39-15-502, 39-16-101 through 39-16-311, 39-18-101 through 39-18-111, 39-19-101 through 39-19-111, 39-22-101 through 39-22-111, 12-2-306; United States Bankruptcy Codes, All Titles
Authorized Personnel	34 full-time
Organizational Structure	Operations Section and Taxability Section
Clients Served	All sales tax licensed vendors, cigarette wholesalers, contractors, consumers, other state agencies, and other governmental entities
Division Biennium Operating Budget	\$ 6,516,870
Division Fiscal Year Expenditures	\$ 3,126,114
Division Mission	The Excise Tax Division’s mission is to fairly and efficiently collect all sales, use, lodging, resort district, cigarette and wind generation tax owed the State of Wyoming and its political subdivisions. The Division believes all vendors and Division employees should be treated with respect and fairness. The Division also believes that an on-going taxpayer education program coupled with firm and consistent collection procedures will minimize the number of delinquent accounts and maximize tax dollars for state and local governments.

EXCISE DISTRIBUTIONS



Note that these figures are not all inclusive; rather they represent taxes presented in other areas of this report and how each tax relates to the amount distributed to the general fund and to local governments

EXCISE CIGARETTE TAX DISTRIBUTIONS

Authority: W.S. 39-18-101 to 39-18-111

Tax Rate: \$0.60 per package of 20 cigarettes, \$0.75 per package of 25 or \$0.03 per cigarette. A discount of 6% is given to wholesalers on purchases of stamps or metering machine settings.

Fiscal Year	General Fund Distributions	Local Distributions	Wholesaler Discount
1999	1,475,597	4,311,058	369,361
2000	1,365,375	3,991,375	347,627
2001	1,342,895	3,730,724	336,143
2002	1,289,901	3,776,974	322,879
2003	1,310,385	3,829,643	328,006
2004	11,590,183	3,422,747	875,303
2005	19,604,005	3,485,462	1,474,361
2006	21,027,845	3,727,680	1,462,780
2007	20,043,853	3,509,440	1,503,402
2008	20,348,827	3,562,837	1,526,277
2009	19,802,475	2,299,083	974,767
2010	17,827,441	3,603,394	1,337,158
2011	17,615,267	3,084,223	1,321,244
2012	17,701,346	3,099,705	1,311,361
2013	17,152,841	3,003,201	1,272,822
2014	16,268,903	2,848,439	1,209,216
2015	16,284,926	2,851,235	1,210,713
2016	15,753,043	2,758,119	1,172,824
2017	14,696,365	2,573,110	1,095,123
2018	14,144,100	2,476,186	1,054,895
2019	13,834,653	2,422,467	1,032,484
2020	13,325,367	2,349,949	995,701
2021	13,028,108	2,299,083	974,767

The 2003 Legislature passed an increased tax rate for cigarettes from \$0.12 to \$0.60 per package of 20 cigarettes and from \$0.15 to \$0.75 per package of 25 cigarettes effective July 1, 2003.

Other tobacco products, such as snuff and cigars, are assessed an excise tax equal to twenty percent (20%) of the wholesale price. One hundred percent (100%) of this tax is distributed to the general fund. Effective July 1, 2009 moist tobacco is taxed based on the weight of the product - packages weighing less than one ounce will be assessed a 60 cent per package tax. All packages weighing one ounce or more will be assessed 60 cents per ounce times the number of ounces (i.e. a 1.5 oz package will be assessed \$0.90). Effective July 1, 2020 Electronic cigarettes and vapor material are assessed tax based on 15% of the wholesale purchase price.

In FY 2021, \$6,230,990 in other tobacco taxes was distributed to the general fund.

City or Town	FY 21 Total	City or Town	FY 21 Total	City or Town	FY 21 Total
Albany County	\$ 1,200.49	Goshen County	\$ 1,341.77	Platte County	\$ 606.58
Laramie	\$ 85,005.05	Fort Laramie	\$ 159.89	Chugwater	\$ 330.78
Rock River	\$ -	LaGrange	\$ -	Guernsey	\$ 7,268.81
Big Horn County	\$ -	Lingle	\$ 935.68	Wheatland	\$ 28,594.81
Basin	\$ 5,035.38	Torrington	\$ 42,289.60	Glendo	\$ 2,395.02
Byron	\$ -	Yoder	\$ -	Hartville	\$ -
Cowley	\$ 879.85	Hot Springs County	\$ 2,606.52	Sheridan County	\$ 3,566.74
Franniei-BH	\$ -	East Thermopolis	\$ -	Clearmont	\$ 344.33
Greybull	\$ 12,813.72	Kirby	\$ -	Dayton	\$ 1,143.79
Lovell	\$ 18,120.19	Thermopolis	\$ 15,660.55	Ranchester	\$ 3,395.85
Manderson	\$ -	Johnson County	\$ 3,011.95	Sheridan	\$ 112,391.11
Burlington	\$ -	Buffalo	\$ 23,101.80	Sublette County	\$ 4,623.45
Campbell County	\$ 31,348.43	Kaycee	\$ 2,208.08	Big Piney	\$ 2,805.33
Gillette	\$ 182,146.36	Laramie County	\$ 87,939.59	Pinedale	\$ 13,706.03
Wright	\$ 12,587.62	Cheyenne	\$ 304,768.83	Marbleton	\$ 6,009.95
Carbon County	\$ 15,816.81	Burns	\$ -	Sweetwater County	\$ 11,847.68
Baggs	\$ 1,455.97	Albin	\$ 19.46	Granger	\$ 119.30
Elk Mountain	\$ 96.43	Pine Bluffs	\$ 6,629.26	Green River	\$ 44,646.96
Dixon	\$ 244.50	Lincoln County	\$ 5,881.40	Rock Springs	\$ 130,213.23
Encampment	\$ -	Afton	\$ 13,759.88	Superior	\$ 33.84
Hanna	\$ 1,049.03	Cokeville	\$ 2,972.84	Wamsutter	\$ 9,014.15
Medicine Bow	\$ 3,868.76	Diamondville	\$ 1,145.48	Baroil	\$ -
Rawlins	\$ 45,905.02	Kemmerer	\$ 13,582.60	Teton County	\$ 15,117.94
Riverside	\$ 1,279.13	Thayne	\$ 6,275.05	Jackson	\$ 19,843.28
Saratoga	\$ 11,217.13	Alpine	\$ 12,547.15	Uinta County	\$ 12,516.59
Sinclair	\$ 20.30	La Barge	\$ 2,158.12	Evanston	\$ 97,829.09
Converse County	\$ 4,523.56	Opal	\$ -	Lyman	\$ 5,615.68
Douglas	\$ 45,070.96	Star Valley Ranch	\$ 9.31	Mountain View	\$ 8,386.23
Glenrock	\$ 11,981.91	Natrona County	\$ 29,012.75	Washakie County	\$ -
Lost Springs	\$ -	Casper	\$ 254,850.98	Tensleep	\$ 1,325.69
Rolling Hills	\$ -	Edgerton	\$ -	Worland	\$ 26,830.84
Crook County	\$ 30,246.20	Evansville	\$ 18,581.55	Weston County	\$ 455.14
Moorcroft	\$ 9,142.70	Mills	\$ 55,898.24	Newcastle	\$ 29,890.03
Sundance	\$ 7,249.39	Midwest	\$ 2,489.77	Upton	\$ 4,457.60
Hulett	\$ 1,962.72	Bar Nunn	\$ -	Distribution to Local Governments	\$ 2,299,083
Pine Haven	\$ 2,296.04	Niobrara County	\$ 10,512.40	Distribution to General Fund	\$ 13,028,108
Fremont County	\$ 9,547.96	Lusk	\$ 257.17	Wholesaler's Discount	\$ 974,767
Dubois	\$ 7,295.90	Manville	\$ -		
Hudson	\$ 62.59	Van Tassell	\$ -		
Lander	\$ 35,231.86	Park County	\$ 3,431.39		
Pavillion	\$ 529.60	Cody	\$ 64,158.63		
Shoshoni	\$ 4,158.91	Meeteetse	\$ 1,295.21		
Riverton	\$ 72,275.89	Frannie	\$ -		
		Powell	\$ 32,598.00		

SALES AND USE TAX DISTRIBUTIONS

Authority: Sales: W.S. 39-15-101 to 39-15-111 / Use: W.S. 39-16-101 to 39-16-111
Tax Rate: 4% state rate for sales and use tax. Counties may impose up to an additional 3% in local option taxes with voter approval. Effective July 1, 2004, Teton Village Resort District began collecting an additional 1% sales and use tax within its geographical boundaries. In 2008 the rate increased to 2%. **Effective April, 2015**, Grand Targhee Resort District began collecting an additional 2% sales and use tax within its geographical boundaries.

Sales Tax Distribution

Fiscal Year	General Fund	Local Share
2000	232,664,565	180,996,095
2001	261,740,100	201,809,159
2002	284,403,132	229,300,185
2003	271,053,932	230,262,855
2004	297,098,314	251,890,015
2005	322,122,256	278,937,372
2006	385,748,506	329,952,795
2007	421,646,333	372,868,458
2008	446,629,854	397,426,174
2009	459,179,367	400,268,248
2010	369,690,303	320,290,511
2011	405,482,835	339,446,070
2012	447,025,522	406,647,727
2013	426,226,000	391,653,746
2014	454,849,676	458,788,335
2015	484,563,416	484,485,499
2016	381,842,524	360,868,696
2017	354,730,336	332,144,692
2018	414,349,880	374,840,011
2019	454,431,662	416,102,583
2020	463,305,801	424,146,713
2021	446,590,721	421,143,983

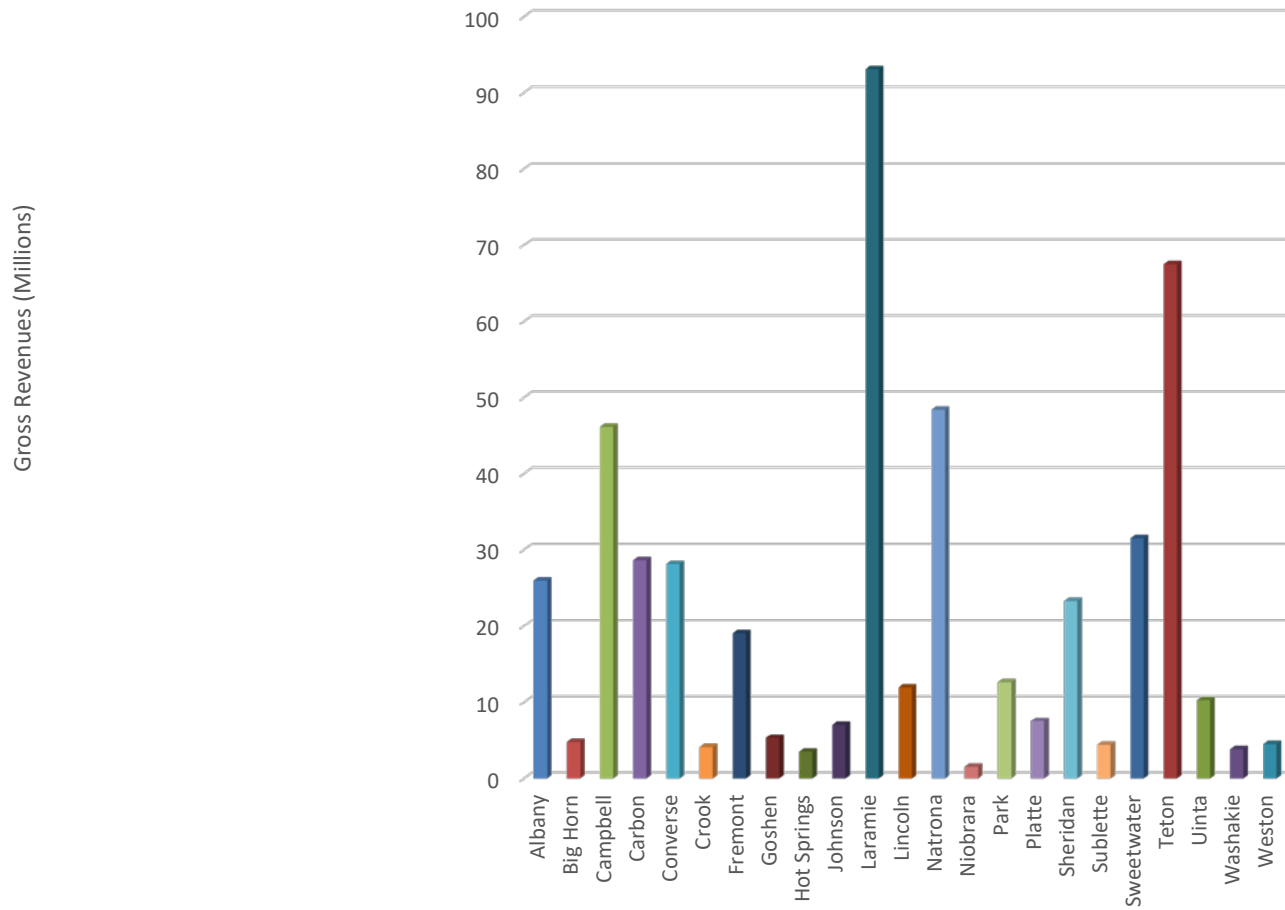
Use Tax Distribution

Fiscal Year	General Fund	Local Share
2000	23,998,131	21,877,211
2001	28,819,348	23,063,688
2002	34,221,282	27,975,859
2003	29,427,247	25,169,169
2004	31,198,825	26,910,041
2005	34,031,825	29,990,982
2006	44,153,892	37,624,134
2007	58,736,370	53,722,168
2008	65,336,007	58,166,540
2009	62,414,657	55,223,776
2010	46,420,798	40,259,374
2011	57,297,108	47,445,066
2012	59,390,478	52,236,317
2013	55,768,462	47,910,804
2014	69,900,800	65,944,495
2015	71,215,481	68,196,420
2016	57,741,693	55,992,184
2017	48,724,209	47,132,894
2018	58,068,593	55,358,558
2019	73,548,224	66,100,810
2020	63,270,892	56,849,833
2021	52,552,840	48,952,874

Penalty & Interest on Sales & Use Tax

Fiscal Year	General Fund
2000	2,427,089
2001	1,227,597
2002	1,573,251
2003	2,230,240
2004	2,343,160
2005	3,076,428
2006	3,116,408
2007	2,831,241
2008	3,036,227
2009	3,516,301
2010	2,231,675
2011	2,729,193
2012	3,958,766
2013	2,684,941
2014	3,365,366
2015	3,535,854
2016	2,835,607
2017	2,423,262
2018	2,211,895
2019	2,854,657
2020	4,146,291
2021	3,569,961

FY 2021 Gross Revenue Distributions by County

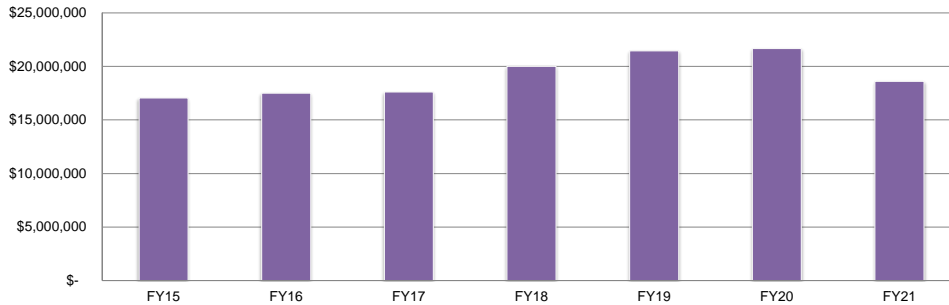


LODGING TAX DISTRIBUTION

Wyoming Statutes allow cities, towns, or counties to impose a tax of up to 4% upon lodging services to be used by the city, town, or county to promote tourism. This lodging tax is in addition to any applicable sales tax.

County Wide Lodging Tax	Effective Date	Distributions FY15	Distributions FY16	Distributions FY17	Distributions FY18	Distributions FY19	Distributions FY20	Distributions FY21
Albany	1-May-89	\$867,646	\$853,433	\$856,360	\$932,416	\$971,070	\$939,882	\$912,798
Campbell	1-Jan-09	\$728,331	\$527,799	\$380,735	\$417,920	473,668	\$460,724	\$360,868
Carbon	1-Apr-87	\$511,833	\$605,432	\$573,300	\$663,951	790,954	\$773,427	\$739,716
Converse	1-Jun-89	\$367,931	\$232,470	\$174,992	\$256,417	379,874	\$399,818	\$204,595
Crook	1-Jun-89	\$74,737	\$87,961	\$80,304	\$85,665	93,323	\$165,035	\$182,647
Fremont	1-Jun-89	\$763,733	\$700,618	\$692,369	\$727,606	734,690	\$730,331	\$729,500
Goshen	1-Jan-91	\$118,804	\$112,160	\$93,281	\$95,876	121,273	\$113,156	\$75,745
Hot Springs	1-Jun-89	\$173,064	\$176,776	\$180,396	\$179,109	174,186	\$170,423	\$193,559
Johnson	1-Jun-89	\$226,162	\$203,637	\$192,250	\$202,533	216,849	\$204,700	\$176,798
Laramie	1-Jul-87	\$1,947,196	\$1,700,834	\$1,756,844	\$1,935,109	2,024,796	\$1,987,925	\$1,556,967
Natrona	1-Jan-89	\$1,676,561	\$1,634,387	\$1,477,940	\$1,626,554	1,799,963	\$1,800,506	\$1,319,128
Park	1-Mar-87	\$2,031,773	\$2,252,395	\$2,486,631	\$2,795,394	3,028,196	\$3,046,688	\$2,214,127
Platte	1-Jan-15	\$44,506	\$143,716	\$131,887	\$174,983	193,243	\$176,153	\$130,630
Sweetwater	1-Aug-91	\$694,381	\$951,398	\$842,659	\$882,384	999,069	\$1,051,686	\$970,733
Sheridan	1-Apr-19					96,078	\$655,213	\$611,898
Teton	1-Apr-11	\$5,323,311	\$5,875,601	\$6,331,644	\$7,413,985	7,695,995	\$7,466,037	\$7,292,360
Washakie	1-Oct-90	\$117,748	\$102,751	\$101,196	\$101,330	98,393	\$87,819	\$104,242
Weston	1-Jul-90	\$74,665.00	\$77,718.00	\$61,968.00	\$65,567.00	85,478	\$104,249	\$85,659
City / Town Specific	Effective Date	Distributions FY15	Distributions FY16	Distributions FY17	Distributions FY18	Distributions FY19	Distributions FY20	Distributions FY21
Afton	1-Jan-93	\$19,973.00	\$32,681.00	\$41,877.00	\$43,437.00	51,474	\$67,578	\$105,337
Cokeville	1-Jan-95	\$2,148.00	\$2,089.00	\$1,922.00	\$2,534.00	2,424	\$2,589	\$3,522
Diamondville	1-Jan-01	\$6,728.00	\$4,947.00	\$10,934.00	\$7,809.00	5,911	\$5,348	\$7,040
Evanston	1-Jan-91	\$277,210.00	\$284,588.00	\$252,974.00	\$257,141.00	281,880	\$272,888	\$249,486
Guernsey	1-Jan-91	\$18,490.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Greybull	1-Jan-91	\$24,249.00	\$32,817.00	\$31,944.00	\$34,812.00	32,987	\$29,843	\$26,246
Kemmerer	1-Jan-01	\$69,150.00	\$68,315.00	\$59,867.00	\$104,325.00	89,611	\$72,861	\$76,098
Lovell	1-Jan-89	\$8,256.00	\$8,260.00	\$6,920.00	\$8,828.00	8,972	\$11,901	\$15,330
Lusk	1-Jul-90	\$46,589.00	\$40,486.00	\$43,640.00	\$54,056.00	55,931	\$626,693	\$43,326
Pinedale	1-Apr-11	\$167,170.00	\$152,255.00	\$168,903.00	\$303,698.00	286,356	\$237,840	\$213,829
Sheridan	1-Jan-93	\$670,004.00	\$629,390.00	\$570,827.00	\$632,370.00	645,708	\$0.00	\$0.00
Total Lodging Tax Distributed	\$	17,052,349	17,494,914	17,604,564	20,005,809	\$21,438,352	\$21,661,313	\$18,602,184

Lodging Taxes



RESORT DISTRICT TAX

Authority: W.S. 39-15-201 to 39-15-211 and 39-16-201 to 39-16-211
 Capped at 1% until July 1, 2007. After that, qualifying resort districts may levy up to an additional 3%.

Rate: A resort district is an unincorporated town of less than 500 people whose main industry is tourism. The resort district tax is assessed in addition to the sales tax, and is distributed to the resort district board for general purposes.

Purpose:

Resort District:	Rate:	Eff. Date:	FY 14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Teton Village	2.00%	1/1/2008	\$2,288,928	\$2,446,551	\$2,615,472	\$2,773,678	\$3,133,221	\$3,148,048	\$2,963,920	\$3,099,306
Grand Targhee	2.00%	4/1/2015	\$0	\$10,012	\$161,599	\$160,430	\$201,443	\$187,384	\$173,130	\$199,747

ECONOMIC DEVELOPMENT TAX

Authority: W.S. 39-15-201 to 39-15-211 and 39-16-201 to 39-16-211
Rate: Imposed in quarter percent increments not to exceed a rate of one percent
 The economic development tax is a local option tax assessed for the purpose of economic development and business assistance projects.

Purpose:

County:	Rate:	Eff. Date	FY 14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Goshen	0.25%	4/1/2007	\$471,942	\$454,434	\$420,983	\$409,625	\$407,398	\$488,982	\$ 507,934	\$ 528,127
Fremont	0.50%	4/1/2021								\$ 598,577

INHERITANCE TAX

Authority: W.S. 39-19-101 to 39-19-111
Tax Rate: As set under the United States laws governing federal estate taxes and the IRS Code

Fiscal Year	General Fund Distributions
2000	\$ 50,778,930
2001	\$ 7,858,820
2002	\$ 9,900,696
2003	\$ 15,083,624
2004	\$ 6,246,735
2005	\$ 3,085,514
2006	\$ 866,747
2007	\$ 2,510,661
2008	\$ 880,033
2009	\$ 112,897
2010	\$ 27,766
2011	\$ -
2012	\$ 47,559
2013	\$ -
2014	\$ -
2015	\$ -
2016	\$ 367
2017	\$ 1,094
2018	\$ -
2019	\$ -
2020	\$ -
2021	\$ -

WIND GENERATION TAX

Authority: W.S. 39-22-101 to 39-22-111
Tax Rate: \$1.00 on each megawatt hour produced beginning three (3) years after the wind turbine first produced electricity

Fiscal Year	General Fund Distributions	Local Gov't Distributions
2013	\$1,050,611	\$1,575,916
2014	\$1,501,764	\$2,252,646
2015	\$1,772,147	\$2,658,221
2016	\$1,501,880	\$2,252,819
2017	\$1,750,026	\$2,625,038
2018	\$1,619,672	\$2,429,507
2019	\$1,665,589	\$2,498,383
2020	\$1,650,180	\$2,475,271
2021	\$1,933,944	\$2,900,916

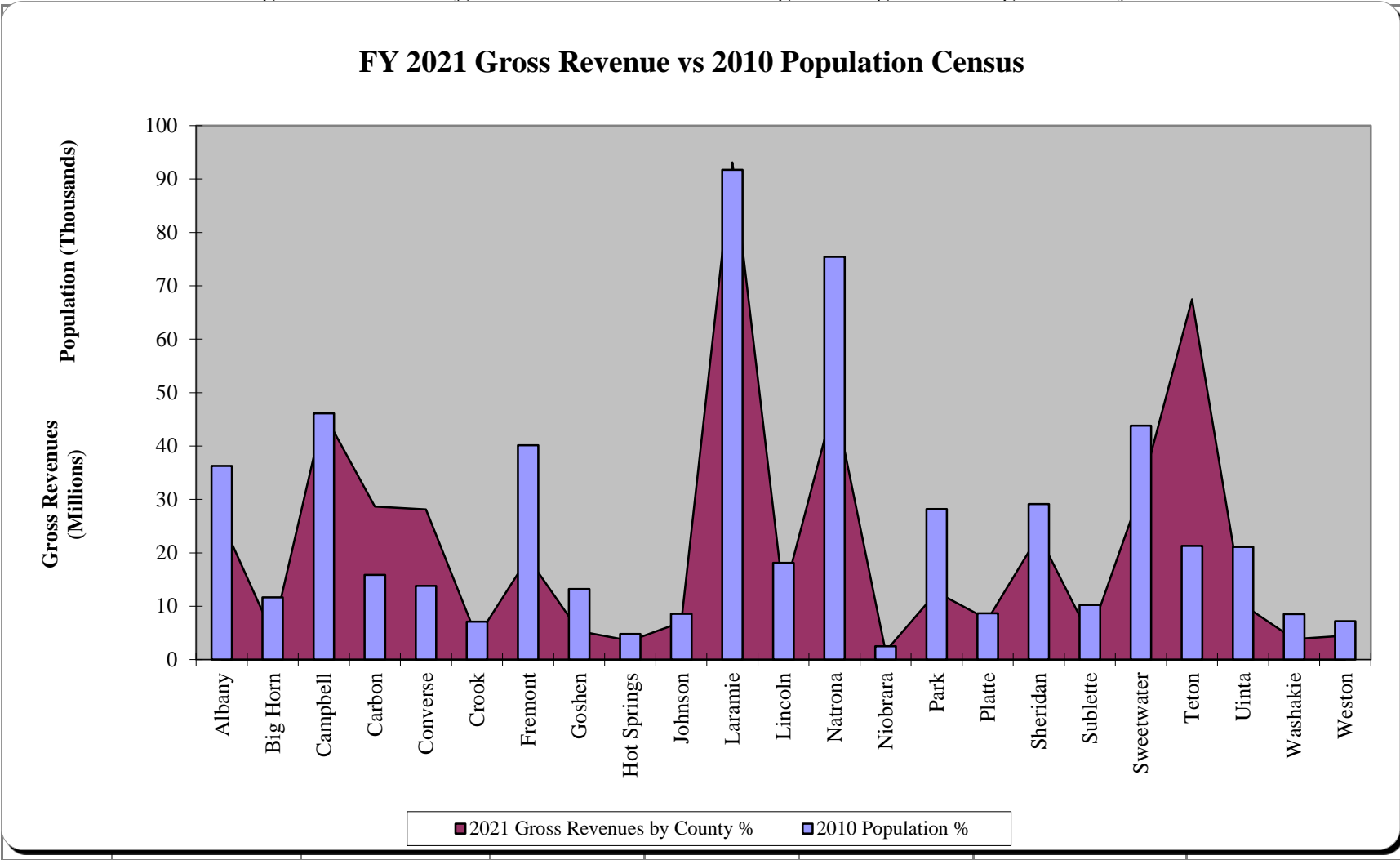
IMPACT ASSISTANCE TAX PROGRAM

Wyoming Statutes provide for counties that have a major construction project to help with the impact caused by the project. Until July 1, 2015, the counties received extra revenue in direct proportion to any increase in their tax collections if the construction project cost was \$170.3 million or larger. After July 15, 2015 the Industrial Citing Council determines the impact payment based upon unmitigated impacts not to exceed 2.76% of the total estimated material costs. These funds are transferred from the State General Fund to the county treasurer.

	Entity	Sales Tax	Use Tax	Total
FY-2010	Albany County	24,033.47	7,836.16	31,869.63
	Campbell County	124,406.07	1,527,377.69	1,651,783.76
	Carbon County	8,011.16	80,905.74	88,916.90
	Converse County	170.84	30,013.12	30,183.96
	Crook County	29,934.12	241,783.92	271,718.04
	Johnson County	130.98	23,010.06	23,141.04
	Sheridan County	142.36	25,010.92	25,153.28
	Sweetwater County	0.00	65,364.45	65,364.45
	Weston County	210.69	37,016.19	37,226.88
		Totals	187,039.69	2,038,318.25
FY-2011	Albany County	7,586.84	1,663.87	9,250.71
	Campbell County	0.00	574,600.04	574,600.04
	Carbon County	22,760.52	4,991.61	27,752.13
	Converse County	28,263.34	21,021.95	49,285.29
	Crook County	0.00	45,547.56	45,547.56
	Johnson County	0.00	16,116.83	16,116.83
	Natrona County	14,559.90	0.00	14,559.90
	Sheridan County	0.00	17,518.29	17,518.29
	Weston County	0.00	25,927.07	25,927.07
	Totals	73,170.60	707,387.22	780,557.82
FY-2012	N/A	N/A	N/A	N/A
FY-2013	Albany County	32,213.48	810.01	33,023.49
	Carbon County	96,740.43	2,457.01	99,197.44
	Totals	128,953.91	3,267.02	132,220.93
FY-2014	Laramie County	5,100,355.47	172,581.16	5,272,936.63
	Totals	5,100,355.47	172,581.16	5,272,936.63
FY-2015	Sweetwater County	823,268.40	153,304.62	976,573.02
	Totals	823,268.40	153,304.62	976,573.02
FY-2016	Sweetwater County	0.00	99,131.89	99,131.89
	Rock Springs	0.00	99,131.89	99,131.89
	Green River	0.00	49,565.95	49,565.95
	Converse County	0.00	259,455.82	259,455.82
	Natrona County	0.00	127,791.66	127,791.66
	Totals	0.00	635,077.21	635,077.21
FY-2017	Carbon County	31,386.94	215.67	31,602.61
	Albany County	1,001.71	6.88	1,008.59
	Sweetwater County	1,001.71	6.88	1,008.59
	Totals	33,390.36	229.43	33,619.79
FY-2018	Carbon County	238,449.41	1,201.54	239,650.95
	Albany County	7,610.08	38.35	7,648.43
	Sweetwater County	7,610.08	38.35	7,648.43
	Totals	253,669.57	1,278.24	254,947.81
FY-2019	Carbon County	4,493,504.50	703,717.48	5,197,221.98
	Albany County	4,355,039.65	511,268.44	4,866,308.09
	Sweetwater County	609,912.38	179,544.34	789,456.72
	Totals	9,458,456.53	1,394,530.26	10,852,986.79
FY-2020	Carbon County	12,812,295.29	2,392,870.96	15,205,166.25
	Albany County	2,743,375.56	265,493.52	3,008,869.08
	Sweetwater County	2,395,889.28	812,167.49	3,208,056.77
	Lincoln County	12,211.99		12,211.99
	Uinta County	12,211.99		12,211.99
	Converse County	2,910,304.09	576,173.87	3,486,477.96
	Natrona County	1,630,798.99	161,442.77	1,792,241.76
	Laramie County	3,179,711.49	362,046.36	3,541,757.85
	Totals	25,696,798.68	4,570,194.97	30,266,993.65
	FY-2021	Carbon County	5,472,776.94	259,906.80
Albany County		251,865.82	18,905.21	270,771.03
Sweetwater County		158,325.57	7,344.05	165,669.62
Converse County		2,589,741.16	229,905.86	2,819,647.02
Natrona County		1,563,883.28	142,718.98	1,706,602.26
Laramie County		2,128,989.97	232,181.89	2,361,171.86
Totals		12,165,582.74	890,962.79	13,056,545.53

GROSS REVENUE VERSUS ESTIMATED POPULATION CHART

This chart shows two sets of data: The FY 2021 gross revenues distributed to the counties and other local governments from Sales, Use and Lodging Taxes and the population of each county, using the 2010 decennial census. Some counties have a large population, some counties have a large tourism industry, and some counties have a large mining or oil and gas industry.



Sales Tax distributed to the General Fund	\$446,590,721
Use Tax distributed to the General Fund	\$52,552,840
Sales Tax distributed to Local Governments	\$421,143,983
Use Tax distributed to Local Governments	\$48,952,874
Lodging Taxes distributed to Local Governments	\$18,602,182
Statewide Lodging Tax WY Tourism Account	\$5,216,106
Statewide Lodging Assessment WY Tourism Reserve	\$1,304,026
Statewide Lodging Assessment Local Share	\$57,115
Econ. Development distributed to Local Governments	\$1,126,704
Sales/use taxes distributed to the resort district	\$3,299,052
Cigarette Taxes distributed to the General Fund	\$13,028,108
Cigarette Taxes distributed to Local Governments	\$2,299,083
Other Tobacco products distributed to the General Fund	\$6,230,990
Penalty and interest distributions	\$3,569,961
Estate Tax collections	0
Administrative fees	\$4,981,319
Fees distributed to the General Fund	\$271,523
Wind Generation Tax distributed to General Fund	\$1,933,944
Wind Generation Tax distributed to Local Governments	2,900,916
Fiscal Year 2021 Totals	\$1,034,061,447

DEPARTMENT OF REVENUE
LIQUOR DIVISION
FACT SHEET FISCAL YEAR 2021

CONTACT INFORMATION

6601 Campstool Road, Cheyenne, Wyoming 82002-0110
Telephone: 307-777-7231
Facsimile: 307-777-6255
Web Page: revenue.wyo.gov
Administrator: Thomas Montoya

DIVISION FACTS

- The Division Operating Budget for FY 2021-2022 biennium is \$254,820,288 including product purchases.
- The Division Expenditures for FY 2021 were \$4,713,594.
- The Division has 41 full time positions organized into five sections including:

Division Administrator, who is appointed by the Director of Revenue, oversees the day to day operations of the Division.

Purchasing Section with a manager and seven employees who are responsible for the purchase of approximately \$124 million in product inventory on an annual basis.

Accounting Section with a manager and nine employees who are responsible for daily sales orders with over one million cases ordered over the course of the year and accounts receivable and accounts payable.

Compliance Section with a manager and two full time field agents, who administer the state alcohol beverage control laws and inspect 1,387 retail establishments during the year. Compliance is also responsible for reviewing over two thousand liquor license/permit applications every year and is actively involved in many responsible alcohol education programs.

Warehouse Section operates three overlapping shifts with a warehouse manager, three supervisors, two lead workers, and thirteen full time employees, who are responsible for shipping over one million cases, including more than 69,000 special order cases in the course of a year. They receive over 1,500 semi-truck loads of product annually and warehouse an average of \$20 million in product inventory on a monthly basis.

- Revenue Generated for General Fund: \$18,600,000 (excludes taxes & fees collected)
- Excise Taxes Collected: \$2,237,783
- License Fees: \$19,731
- Total Operating Expenses: \$4,713,594

2021 FISCAL YEAR DATA

PRODUCT DISTRIBUTION PROGRAM

- Over 2,484 different wine & spirits were available to licensees daily.
- Over 35,579 items were available via special order.
- 1,120,165 standard nine liter cases sold to licensed retailers, an increase of 6.47%.
- Case sales were 61% spirits and 39% wine.
- Total incoming freight trucks = 1,536.
- Total incoming freight received = 1,242,215 cases.
- Average monthly floor breakage was 102 bottles.
- On-line ordering system DSD Link was used by 995 retailers who placed 64,855 orders.
- Over 69,000 cases of special items were shipped to retailers – Average time to receive was 43 days.

DIRECT WINE SHIPMENT

- 1,140 Out-of-State shippers licensed.
- Cases direct shipped = 49,584 cases
- Excise tax collected = \$33,470
- General Fund Profit generated = \$1,338,627
-

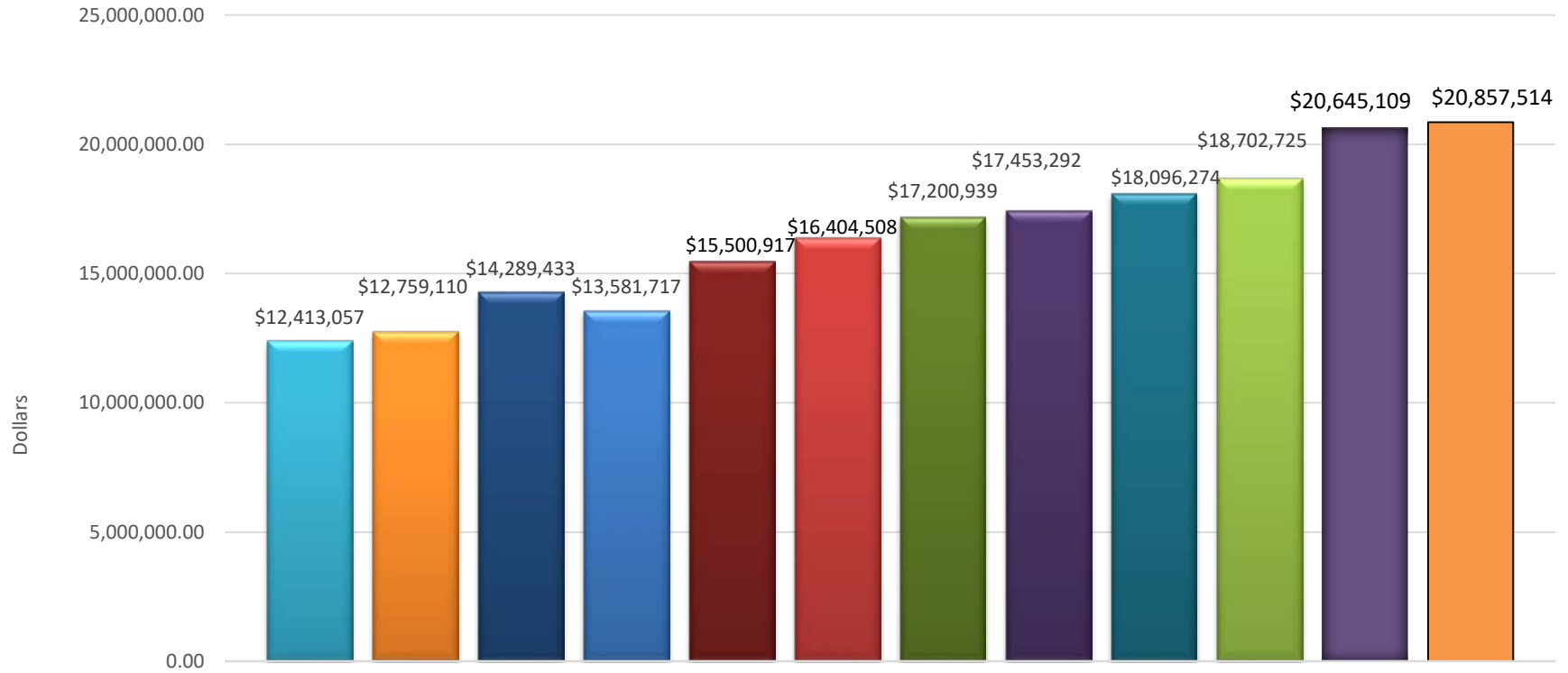
REGULATORY PROGRAM

- 1,643 total licensees = 792 retail, 242 restaurant, 88 bar and grill, 118 limited retail (club), 45 retail county malt beverage, 6 special malt beverage, 45 malt beverage wholesaler, 43 microbrewery, 9 winery, 3 winery satellite, 186 industry representative, 12 manufacturer, 40 resort, 4 importer and 10 manufacturer satellite.
- On-site inspections were suspended due to COVID.
- 1,442 liquor license applications reviewed and processed.
- The Training for Intervention Procedures (TIPs) funding budget was suspended.

DIVISION GOALS

- Maximize revenue to the state, provide quality service through effective and efficient product distribution and enforce alcoholic beverage control laws.
- Contribute at least 13 % net profit to General Fund each year.
- Distribute the right product to the right retailer every day.
- Keep local licensing authorities informed.

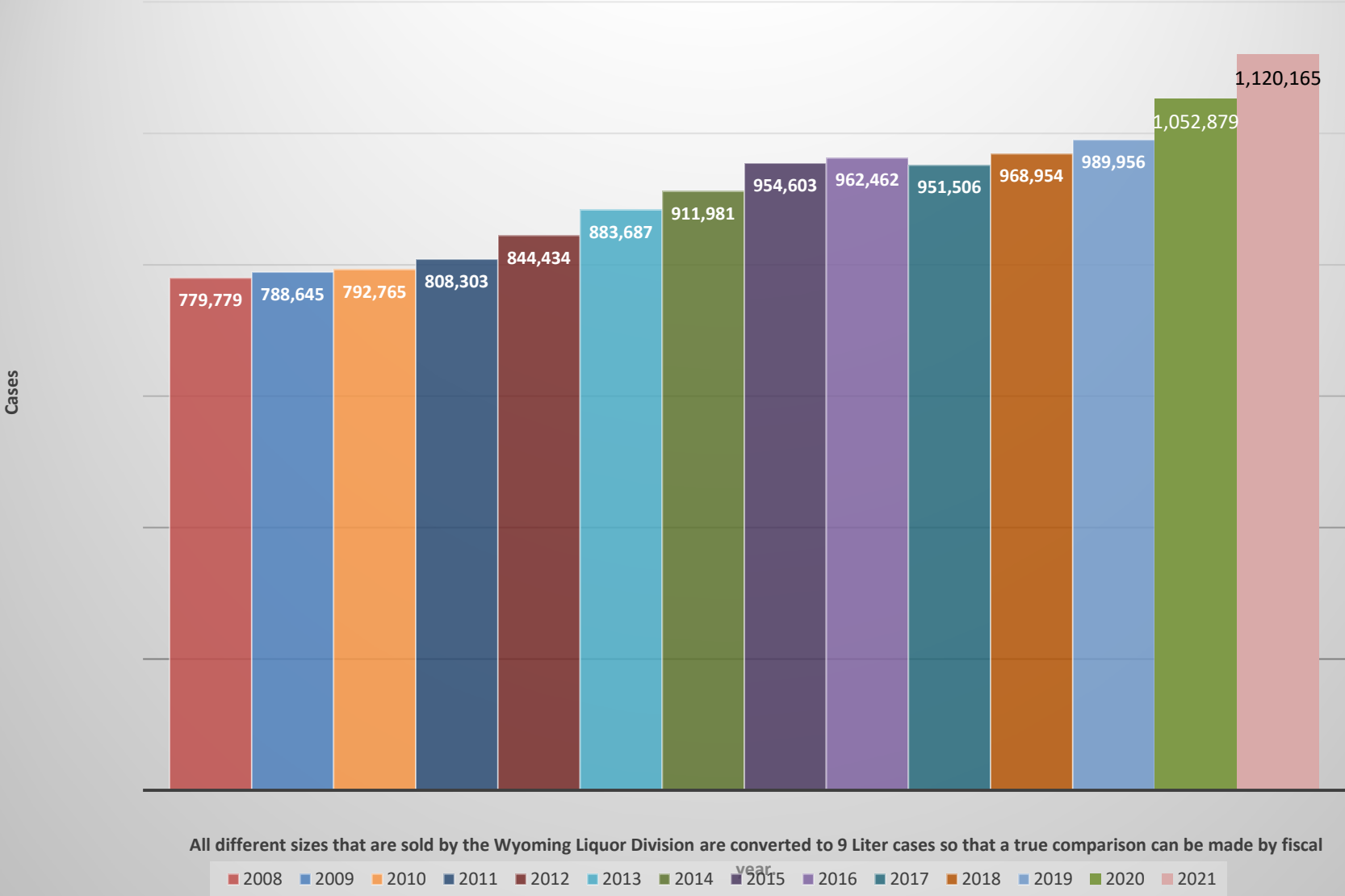
Remittances to General Fund by Fiscal Year



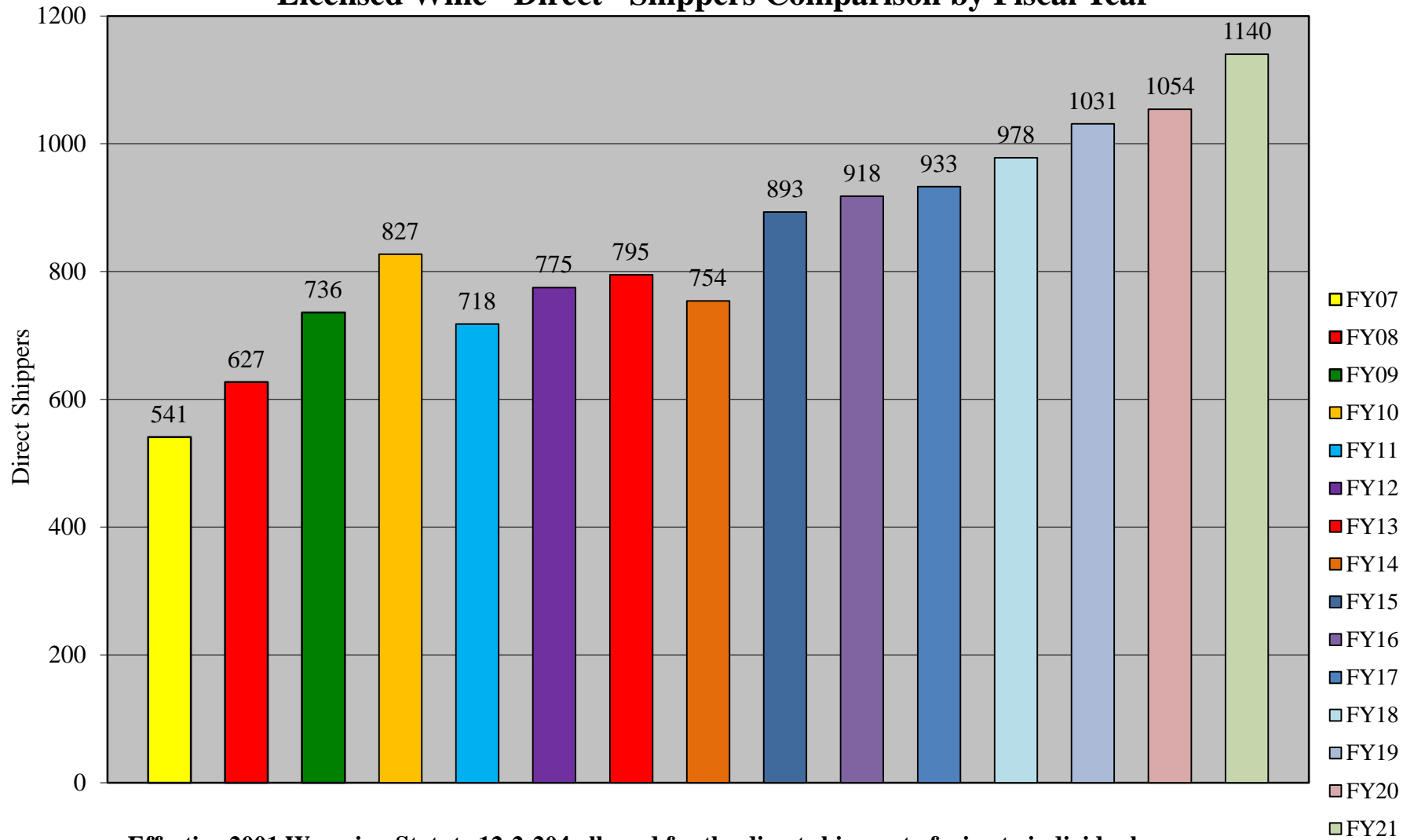
WY. State Statute 12-2-303 allows the Liquor Division to purchase and sell alcoholic liquors to licensees within the State of Wyoming. Profits not to exceed 17.6% . Remittances include licensee fees, excise taxes and profits. Remittances were lower in FY13 due to approximately \$3,634,936 additional paid inventory in the new warehouse.

■ FY10
 ■ FY11
 ■ FY12
 ■ FY13
 ■ FY14
 ■ FY15
 ■ FY16
 ■ FY17
 ■ FY18
 ■ FY19
 ■ FY20
 ■ FY21

Standard 9 Liter Case Sales by Fiscal Year

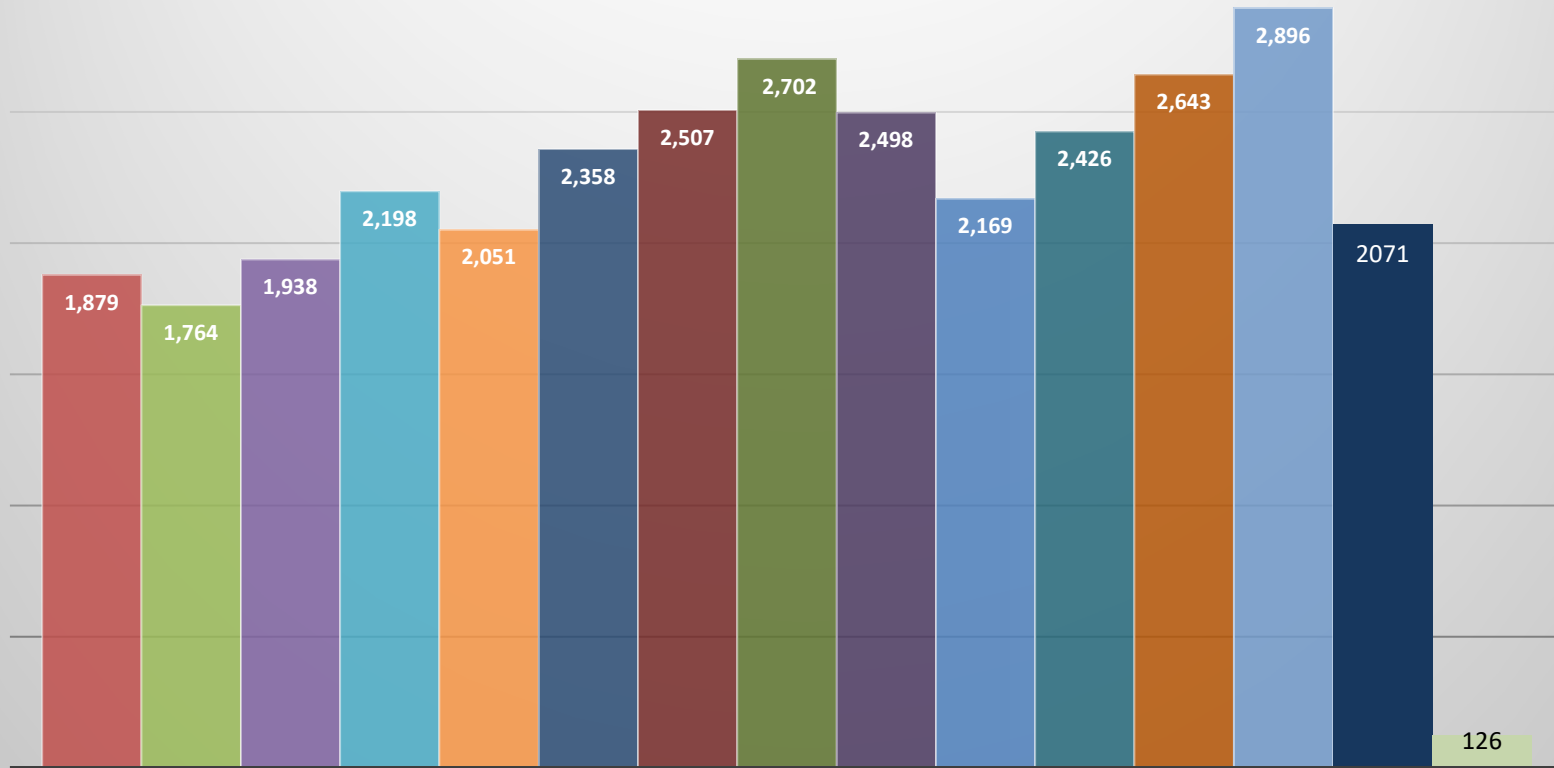


Licensed Wine "Direct" Shippers Comparison by Fiscal Year



Effective 2001 Wyoming Statute 12-2-204 allowed for the direct shipment of wine to individual household consumers and Wyoming licensed retailers.

Comparison of Servers Trained by Fiscal Year for Training for Intervention Procedures (TIPS)



Statewide TIPS training is funded through the Wyoming Liquor Division and provided through a partnership with Wyoming State Liquor Association (WSLA). TIPS is a nationally recognized responsible alcohol service course. FY21 Number is low due to cancelled funding.

■ FY07
 ■ FY08
 ■ FY09
 ■ FY10
 ■ FY11
 ■ FY12
 ■ FY13
 ■ FY14
 ■ FY15
 ■ FY16
 ■ FY17
 ■ FY18
 ■ FY19
 ■ FY20
 ■ FY21

Wyoming Department of Revenue, Liquor Division

The Wyoming Liquor Division has continued to contribute record revenues to the State's General fund totaling \$20,857,514 in FY 2021. This number is an additional \$212,405 deposited into the state General Fund over last year. Sales continued to be strong in FY 2021 with a total of 1,120,165 standard nine liter cases sold. This is a 6.47% increase in cases. The Liquor division was on track for another record breaking year prior to the pandemic, but during the pandemic, growth in sales have reached unprecedented numbers never seen before in Wyoming's history.

The Liquor Division currently lists over 2,484 products and has a catalog of over 35,579 products available by special order. The staff of the Liquor Division is dedicated to giving the best service possible and will always continue to look for ways to improve service.

The Regulatory Section of the Wyoming Liquor Division has three main functions: insure compliance with Wyoming's alcohol beverage control laws, a.k.a. Title 12, review all liquor licensing for all licensing authorities within Wyoming as well as the licenses issued by the Liquor Division and work with liquor licensees, local licensing authorities, law enforcement and other state agencies in various alcohol education programs.

In FY 2021 Compliance Agents were not able to perform unannounced on-site inspections due to the pandemic. With a rise in the Delta variant of Covid-19 inspections remain on hold until it is safe. The Training for Intervention Procedures (TIPS) program lost funding but the Compliance Agents remain certified trainers and are teaching classes under proper health protocols. There have been 126 individuals trained in this program.

The Liquor Division has also teamed with the Department of Transportation Highway Safety Program, the Wyoming Highway Patrol, the Wyoming Association of Sheriffs & Chiefs of Police and the Governor's Council on Impaired Driving to distribute educational materials on a continuing basis to help educate liquor licensees and their staffs as well as Wyoming citizens on safe and legal consumption of alcohol.

Wyoming Department of Revenue

Agency Information:

Director:
Brenda Henson

Contact Person:
Brenda Henson, Director
122 West 25th Street,
Herschler Building E 301
Cheyenne, WY 82002
(307)777-5287

Website:
<http://revenue.wyo.gov/>

Statutory References:

W.S.9-2-2007

Basic Information:

Number of Employees:
109

Clients Served:

The Wyoming Department of Revenue currently serves the General Public, Legislature, Taxpayers/Vendors, Cities, Towns, and Counties.

Budget Information/Expenditures for FY21:

Wyoming Department of Revenue has a 2021-2022 Biennium Budget of \$313,541,130 of that \$15,929,178 is General Fund and \$296,819,967 is Enterprise Fund.

The anticipated expenditures for fiscal year 2021 are \$157,070,137 of that \$8,079,182 is general fund and \$148,990,954 is enterprise fund.

Core Business/Primary Functions:

The Department of Revenue applies the tax laws of the state fairly and equitably to all taxpayers by valuing property, collecting taxes, and distributing those values and taxes timely to all the governmental units of Wyoming.

In addition, the Department's Liquor Division distributes wine and spirits to retailers in the state and enforces the liquor control laws of the state. The Regulatory Section of the Wyoming Liquor Division has three main functions; ensure compliance with Wyoming's alcohol beverage control laws, a.k.a. Title 12, review all liquor licensing for all licensing authorities within Wyoming as well as the licenses issued by the Liquor Division and work with liquor licensees, local licensing authorities, law enforcement and other state agencies in various alcohol education programs.

Performance Highlights/Major Accomplishments of FY 2021:

- For the fiscal year 2021 the Administrative Services Division met their goal of 100% of all deposits were deposited same day. The department deposited a total of \$1,554 billion dollars which is a slight decrease over last year. This decrease was attributed to COVID19 and the slight decline of revenues during the pandemic.

The division continues to achieve the highest possible standards and strives to meet their established goals. The division works hard to achieve more with less to continue to improve on efficiencies within the division.

- The Property Tax Division is organized into two groups. Performance highlights and major accomplishments completed in FY 2021 are noted below.

The Technology Services Group (TSG) is responsible for coordinating the support and maintenance of the state-provided computer assisted mass appraisal (CAMA) system, which is deployed in all 23 counties. TSG staff are also responsible for the Department's Geographical Information System (GIS) efforts. This includes the yearly creation of state-wide tax district maps, mapping of oil & gas wells, and the creation of soil productivity maps that are used in the assessment of agricultural lands statewide. Another responsibility of the TSG is the development and maintenance of several software applications used by the Property Tax Division, the County Assessors and the general public, which includes the division's websites and the statewide parcel viewer.

In support of this overall mission, the following items of note were completed during FY2021:

In support of the CAMA system; three full software upgrades, twenty data requests, sixty-five data corrections, nine database object corrections, three yearly cost table deployments/corrections, two control table update which was not related to cost tables, seventeen report/query updates, two complete database rebuilds and many other miscellaneous updates and fixes. Also during this period, seventeen county databases were upgraded from Oracle 11g/12c to Oracle 19c. TSG staff also performed several security changes during this period, which included 24 individual role assignment changes, the retirement, and subsequently addition of 16 users, and seven password resets in various counties.

In support of in-house software development, TSG completed development related to cost table deployment, county security in CAMA, monitoring CAMA system uniformity, and the nightly data transfer of a statewide aggregate DataMart of assessment data. These software updates replaced older versions built on a development platform that is no longer supported. Also during this fiscal year, TSG converted the Property Tax Division's Public Website and Assessor's Portal to the new Google Sites platform. This was needed due to Google shutting down the existing site platform early in FY 2022.

Several other special projects were also completed during FY2021, this included:

TSG staff concluded work related to the first flight of a statewide imagery project. This project was designed to capture high resolution orthographic and oblique imagery for the major urban areas around the State. The primary purpose of this project was to provide the local county assessor better tools in their valuation of real property. During FY2021 staff monitored and managed the service contract with the vendor, which resulted in the delivery of the remaining imagery data to both State and County government. Completion of this phase of the project included providing State and County government agencies access to online imagery resources provided through the vendor and access to the digital imagery for in-house use. Also, the local county assessors received a comprehensive Change Finder report. The Change Finder report is a vendor provided data analysis service that compares imagery between two time periods and finds structures that have been added, removed or modified. This process will help local county assessors identify construction changes more efficiently without the time and expense associated with deploying personnel to the field.

The TSG staff performed many services related to the Division's ability to work remotely due to COVID-19. These services included providing the division personnel with laptop computers and assisting in setting up the necessary services for them to work remotely. Also, TSG successfully created and implemented operating procedures to ensure the smooth continuation of work, without any break in the level of support provided to the Division's customer base.

During FY2021, the Department built and deployed CAMA server hardware throughout the state. These replacements were necessary due to the existing equipment's age and overall obsolescence. During this period thirteen counties and the TSG test environment were replaced. This represented a total of 17 servers, all of which were purchased, built and deployed by TSG personnel. The remainder of the counties is scheduled for deployment during FY2022, although the equipment was purchased in FY2021 as well. Also during this period, TSG facilitated the upgrade of the Property Tax Divisions workstations, which were seven (7) years old and due for replacement. The hardware was purchased and deployed in June 2021.

The Appraisal Services Group (ASG) is responsible for assessment and valuation of all pipelines, railroads, airlines, public and private utilities, telecommunication and private rail car companies; provision of education, training and assistance to 23 County Assessors, and monitoring of local assessment work practices, along with the publishing of agricultural productivity valuations.

In FY2021 we sponsored 102 hours of accredited education coursework, these hours took a significant drop due to cancellations as a result of the COVID-19 pandemic. These offerings included appraisal topics created and presented by division staff as well as courses from the International Association of Assessing Officers (IAAO).

Staff appraisers completed appraisals for 190 public utility companies with a total assessed value of \$1,807,098,735 which was up 7.38% from tax year 2020. 356 private rail car companies were appraised resulting in an assessed value of \$28,032,105 and

\$1,775,529 in tax dollars. The division continues to administer the Public Utility Commission annual assessments which for FY21 totaled \$4,296,996.

- The Mineral Tax Division successfully performed all essential functions during the COVID crisis closures. The Division did so while only maintaining one staff member permanently scheduled to have a physical presence in the Herschler Building.

These functions included processing original and amended severance and gross products returns for all minerals, performing all reconciliation functions (Form 2, Severance/Gross Products, TIK and Crude/Stripper). The county certifications were performed on time. All accounting functions were handled including the manually waived interest associated with the severance tax payment delay over the March through June production periods. Over 20 audits were reviewed remotely as well. Only paper transactions required a physical presence. All mail was handled within a week. Less than 500 days of on-site presence was needed out of nearly 4000 days associated with pre-COVID full staffing.

During this fiscal year two major modifications to the severance tax system were adopted to deal with legislative changes. Four new uranium rates were established in MTS III while six new oil and gas rates were incorporated as well. All changes presented unique programming and testing challenges as the legislation was structured differently than previously encountered rate statutes. Virtually all the necessary work to make these changes was performed remotely.

- In FY 2021 the Excise Tax Division faced the challenge of teleworking for the first time, due to the COVID-19 pandemic. The Division receives returns, payments, and additional correspondence via regular mail, therefore the Division was required to continue to have some staff working in the office during this time. This required creating schedules for staff, to ensure the work required to be processed in the office was accomplished each day as well as the other work that was able to be performed remotely. While challenging, the Division faced the challenge and found new and unique ways to train staff, distribute work, and accomplish the tasks assigned to the Division. The Division also had to implement two large projects due to legislative bills passed during the 2020 Legislative Session. This required multiple meetings with programmers to establish the requirements for the changes needed to the Excise Tax System, as well as testing the changes, regression testing of the entire system, and implementation.

The Excise Tax Division relies upon audit findings to determine vendor/taxpayer compliance with Wyoming's sales and use tax statutes. A majority of the problems identified in audits are the lack of knowledge concerning use tax accruals, proper transaction documentation and correct usage of sales and use tax exemption certificates.

DOR endeavors to reduce these errors and attain over 95% compliance. FY 2021 audits show vendors/taxpayers reached 99.5% compliance. This success is attributed to several education platforms of statewide training seminars and webinars and hand delivery of licenses by DOR field forces.

The Education and Taxability Section presents educational seminars at various locations throughout the state during the spring and summer months. Seminars include a general overview of sales and use tax as well as those aimed at specific industries such as oil and gas, manufacturing, mining lodging and construction. Statewide webinars were implemented in 2015 to eliminate the attendees' need to travel. In FY 2021 all educational presentations were presented in the webinar format, due to COVID 19, and cuts to the Excise Division budget. There were thirty nine webinars presented in FY 2021 with a total attendance of 939, an increase of 11.8% over FY 2020.

Division Field Representatives of the Vendor Operations Section meet one-on-one with new in-state licensees to gain a perspective on the businesses' specific activities and then instruct the business how to properly collect and remit Wyoming's excise taxes, as well as proper use of exemptions and exemption certificates. The Division continued its efforts to deliver in-state licenses personally during FY 2021. New sales and use tax license deliveries declined in FY 2021 by 10%. The 10% decline could have been much larger, due to the COVID-19 pandemic; however the field representatives offered instruction by phone and Google Hangouts to the new licensees. Vendors viewing the Division's online tutorials increased to 6,788 from 4,886 in FY 2020. The combined field representative license deliveries and the online tutorials resulted in 8,262 vendors receiving instruction.

During FY 2021 the Excise Tax Division successfully completed the requirements, testing and implementation of the programming changes required for HB0134 Enrolled Act No. 7, (Statewide Lodging Tax) passed during the 2020 Legislative Session. The Division continues working on the requirements, testing and implementation of HB0047 Enrolled Act No. 70 (Municipal Tax) also passed during the 2020 Legislative Session.

- The Wyoming Liquor Division strives to maximize revenue to the state, provide quality service through effective and efficient product distribution, enforce alcoholic beverage control laws and keep the local licensing authority informed. The Liquor Division contributes at least 13% net profit to the General Fund each year. The Liquor Division continues working hard to distribute the right product to the right retailer every day.

Wyoming Department of Revenue Organization Chart

