

# *Taxes and Services*

*Tax Facts Lunch & Learn*  
*August 27, 2024*

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# *Property Taxes*



# Property Taxes and Local Governments



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

- Counties are limited to 12 mills, or 1.2% of the assessed value (Wyoming Constitution, Article 15, Section 5 and W.S. 39-13-104).
  - 21 of 23 counties assess 12 mills
- Municipalities are limited to 8 mills, or 0.8% of assessed value (Wyoming Constitution, Article 15, Section 6 and W.S. 39-13-104).
  - 81 of 99 municipalities assess 12 mills
- The average total county levy is 68.773 mills or 6.9% of the value (2023).
  - Distribution – 74.20% school, 17.81% county, 7.99% special district
- The average total municipal levy is 72.950 mills or 7.3% of the value (2023).
  - Distribution – 68.87% school, 21.65% county, 9.48% municipal

Source – Wyoming Department of Revenue – *2023 Annual Report*



# Taxable Contribution by County Grouping (2023)

**73.04%** – Campbell, Converse, Laramie, Natrona, Sublette, Sweetwater, Teton (7 counties)

**19.24%** – Albany, Carbon, Fremont, Johnson, Lincoln, Park, Sheridan (7 counties)

**7.72%** – Big Horn, Crook, Goshen, Hot Springs, Niobrara, Platte, Uinta, Washakie, Weston (9 counties)

\*Data includes counties and municipalities.

Source – Wyoming Department of Revenue – *2023 Annual Report*

# Revenues - 1 Mill



2023	1 Mill Value	# of Mills Assessed Equivalent To One Campbell County Mill
Albany	\$650,988	8.77:1
Big Horn	\$303,496	18.08:1
Campbell	\$5,706,025	1:1
Carbon	\$943,192	6.05:1
Converse	\$4,384,391	1.30:1
Crook	\$328,116	17.39:1
Fremont	\$1,042,790	5.47:1
Goshen	\$297,635	19.17:1
Hot Springs	\$217,413	26.25:1
Johnson	\$510,857	11.17:1
Laramie	\$2,872,584	1.99:1
Lincoln	\$1,119,402	5.10:1
Natrona	\$1,707,287	3.34:1
Niobrara	\$164,615	34.66:1
Park	\$1,075,510	5.31:1
Platte	\$249,258	22.89:1
Sheridan	\$717,037	7.96:1
Sublette	\$3,921,725	1.45:1
Sweetwater	\$2,955,878	1.93:1
Teton	\$3,890,968	1.47:1
Uinta	\$526,508	10.84:1
Washakie	\$181,380	31.46:1
Weston	\$204,270	27.93:1

Direct distribution - hardship county

# % Residential Value to Total Value (2023)



County		County Seat	
Albany	62.22%	Laramie	67.94%
BigHorn	30.85%	Basin	74.76%
Campbell	6.57%	Gillette	63.13%
Carbon	15.72%	Rawlins	67.88%
Converse	3.27%	Douglas	67.60%
Crook	31.80%	Sundance	65.24%
Fremont	34.68%	Lander	72.18%
Goshen	35.05%	Torrington	73.15%
HotSprings	21.16%	Thermopolis	73.36%
Johnson	28.29%	Buffalo	76.63%
Laramie	41.52%	Cheyenne	69.27%
Lincoln	43.05%	Kemmerer	75.50%
Natrona	45.50%	Casper	72.86%
Niobrara	10.02%	Lusk	63.73%
Park	49.59%	Cody	68.66%
Platte	39.04%	Wheatland	72.12%
Sheridan	74.59%	Sheridan	69.88%
Sublette	4.85%	Pinedale	62.53%
Sweetwater	10.48%	Green River	82.36%
Teton	86.68%	Jackson	62.06%
Uinta	35.21%	Evanston	71.06%
Washakie	42.28%	Worland	58.97%
Weston	32.01%	Newcastle	68.16%
<b>Total</b>	<b>28.90%</b>		<b>68.29%</b>

# *Sales and Use Taxes*



# Statewide Sales and Use Tax (2023)



4%

- State Share: 69% plus 1%  
– \$634,025,494
- Local Government Share: 31% minus 1%  
– \$284,621,400
- Distributed first by source of sale and second by proportional population.

\*Data includes counties and municipalities.

Source – Wyoming Department of Revenue – *2023 Annual Report*



# Local Sales and Use Tax (2023)



## The so-called 5<sup>th</sup>, 6<sup>th</sup>, and 7<sup>th</sup> pennies...

- 21 of 23 counties have a general-purpose penny totaling \$214.5 million
  - ½ penny increments not to exceed 2 pennies
  - Permanent-eligible
- 12 of 23 counties have a specific-purpose penny totaling \$90.2 million
  - Not to exceed 2 pennies
  - Time-specific
- 2 counties has an economic development fractional penny totaling \$5.0 million
  - ¼ penny increments not to exceed 1 penny
  - Time-specific

\*Data includes counties and municipalities.

Source – Wyoming Department of Revenue – *2023 Annual Report*



# Municipal Option – Sales and Use Tax

- If a county has imposed 1) at least 1% general-purpose AND 2) has approved or continued a specific-purpose tax, a municipality may consider a municipal-option tax.
  - ¼ penny increments not to exceed 1% for general-purposes OR, for specific-purposes, cannot collect more than the municipality would collect under a countywide specific-purpose tax.
  - May use funds for general-purposes or a specific purpose.
- Alternatively, if no countywide general- or specific-purpose tax is imposed, county commissioners may grant authorization for a municipality to propose a municipal-option tax.
  - County commissioner establish the maximum taxation rate in ¼% increments not to exceed 1%.
  - Authorization terminates after 2 years.
- This fall, Casper residents will be the first to consider imposing a municipal-option tax.



# Taxable Contribution by County Grouping (2023)

**70.64%** – Albany, Campbell, Converse, Laramie, Natrona, Sweetwater, Teton (7 counties)

**21.33%** – Carbon, Fremont, Lincoln, Park, Sheridan, Sublette, Uinta (7 counties)

**8.03%** – Big Horn, Crook, Goshen, Hot Springs, Johnson Niobrara, Platte, Washakie, Weston (9 counties)

\*Data includes counties and municipalities.

Source – Wyoming Department of Revenue – *2023 Annual Report*

# *Services*



# WYOMING'S COUNTIES

*Doing what needs to be done for you!*

## COUNTY PROVIDED SERVICES

### Law Enforcement and Judicial

Sheriff  
911 Service/Emergency Management  
Animal Control  
County Jails  
Justice Courts  
Drug Courts & Treatment  
County and Prosecuting Attorneys  
Legal Aid  
Guardians Ad Litem

### Public Works and Land Use

Planning and Zoning  
Subdivision Regulation  
Property Assessment  
Building Inspection  
Code Enforcement  
Waste Management  
Stormwater Management  
Flood Control  
Environmental Health  
Water and Sewer  
Infrastructure Projects  
GIS and Mapping

### Leisure and Recreation

Parks and Campgrounds  
Recreation Programs  
County Extension  
Fairgrounds and Fairs  
Rodeos and Community Events  
County Libraries & Museums

### General Government Services

Administration  
Elections  
Permits and Licenses  
Motor Vehicle Titles & Registration  
Vital Records  
Tax Collection  
Risk Management

### Human Services

Child & Youth Services  
Senior Services  
County Health Departments  
Coroner/Medical Examiner  
County Public Hospitals  
Indigent Medical Care  
Mental Health Crisis Support  
Food Bank Coordination and Support

### Transportation

County Road and Bridge Construction and  
Maintenance  
Transportation Planning  
Public Transportation  
Airports

### Natural Resources

Serving as a Cooperating Agency  
Natural Resource Planning  
Socioeconomic Analysis  
Fire Protection and Suppression  
Weed and Pest Control



# *Resources*





# WCCA Revenue Estimating Manual



Fiscal Year 2025

## Revenue Estimating Manual

Wyoming County Commissioners Association  
Jerimiah Rieman, Executive Director



The WCCA Revenue Estimating Manual is available online at [www.wyo-wcca.org](http://www.wyo-wcca.org).

# Questions?

