



**State of Wyoming
Department of Revenue
2008 Annual Report**

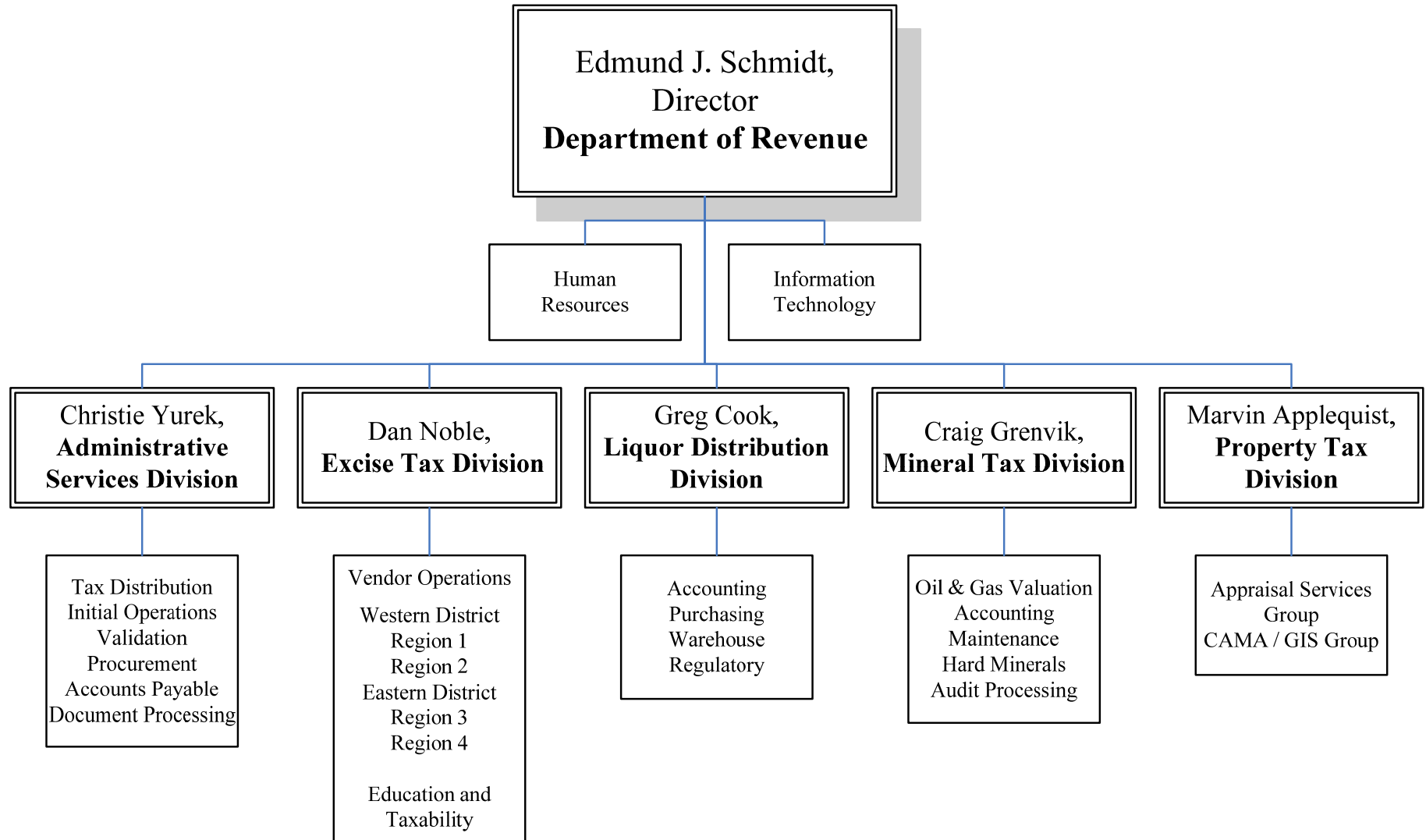
Edmund J. Schmidt, Director



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DEPARTMENT OF REVENUE ORGANIZATIONAL CHART



DEPARTMENT OF REVENUE GENERAL INFORMATION

Year Reorganized	1991
Statutory References	W.S. 9-2-2007
Authorized Personnel	133 full-time employees; 1 part-time employee
Organization Structure	Administrative Services Division, Excise Tax Division, Liquor Distribution Division, Mineral Tax Division, and Property Tax Division. Overall administrative responsibilities vested in the Department Director.
Clients Served	General Public, Legislature, Taxpayers/Vendors, Cities, Towns, and Counties

Department Mission: The Agency's mission is the administration and collection of mineral and excise taxes as well as the valuation of property and the wholesale distribution of alcohol beverages and enforcement of liquor control laws for the ultimate benefit of all Wyoming citizens. The Agency envisions a customer oriented, streamlined agency that minimizes regulatory burdens and maximizes compliance with applicable laws.

ADMINISTRATION

Division Contact	Edmund J. Schmidt, Director (307) 777-5287 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 Ed.Schmidt@wy.gov
Authorized Personnel	2 full-time, 1 AWEC
Organizational Structure	Oversight, leadership and support to the entire agency
Clients Served	Agency Operating Divisions
Division Biennium Operating Budget	\$874,731
Division Fiscal Year Expenditures	\$422,807

Division Mission: The Director is involved daily in managing the agency, solving problems, handling queries from taxpayers, and keeping informed on all problem areas for each division. The Executive assistant of the division provides secretarial services to all five administrators and the Director.

HUMAN RESOURCES

Division Contact Pam Glick, Human Resources Officer
(307) 777-7962
Human Resources Section
122 West 25th Street, 2 West
Cheyenne, WY 82002-0110
pglick@state.wy.us

Authorized Personnel 2 full-time

Organizational Structure Compliance, Payroll and Benefits

Clients Served Agency Operating Divisions, Applicants

Division Mission: The Human Resources Section serves as a strategic partner along side of the Department of Revenue's administration and staff in supporting the mission of the Department of Revenue. The Human Resources Section takes a leadership role in providing services that support the Department of Revenue by promoting the concept that our employees are our most valuable resource and will be treated as such. Our mission is to establish the optimal work environment for obtaining sustained high productivity, continuous improvement, organizational renewal, and exceptional customer service.

INFORMATION TECHNOLOGY GENERAL INFORMATION

Division Contact L. Bruce Knutson, Manager
(307) 777-5219
Information Technology Section
122 West 25th Street, 2 West
Cheyenne, WY 82002-0110
Bruce.Knutson@wy.gov

Authorized Personnel 8 full-time

Organizational Structure Applications Development, Network Services, MIS

Clients Served Agency Operating Divisions

Division Biennium Operating Budget \$2,085,984

Division Fiscal Year Expenditures \$1,004,843

Division Mission: The Information Technology Section's mission is to provide technical support and services to the administration and operating divisions of the Department of Revenue in an efficient manner. We strive to provide these services in a timely and cooperative fashion, emphasizing creativity and flexibility in our approach to the work.

Administrative Services



ADMINISTRATIVE SERVICES DIVISION GENERAL INFORMATION

Division Contact	Christie Yurek, Manager (307) 777-5275 Administrative Services Division 122 W. 25 th Street, 2 West Cheyenne, WY 82002-0110 Christie.Yurek@wy.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	11 Full time
Organizational Structure	Initial Operations, Validation, Procurement, Accounts Payable
Clients Served	Other governmental entities, agency personnel, other state agencies
Division Biennium Operating Budget	\$1,557,976
Division Fiscal Year Expenditures	\$737,272

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.



Excise Tax Division

Interior Store, Sunrise, Wyoming—Panorama.

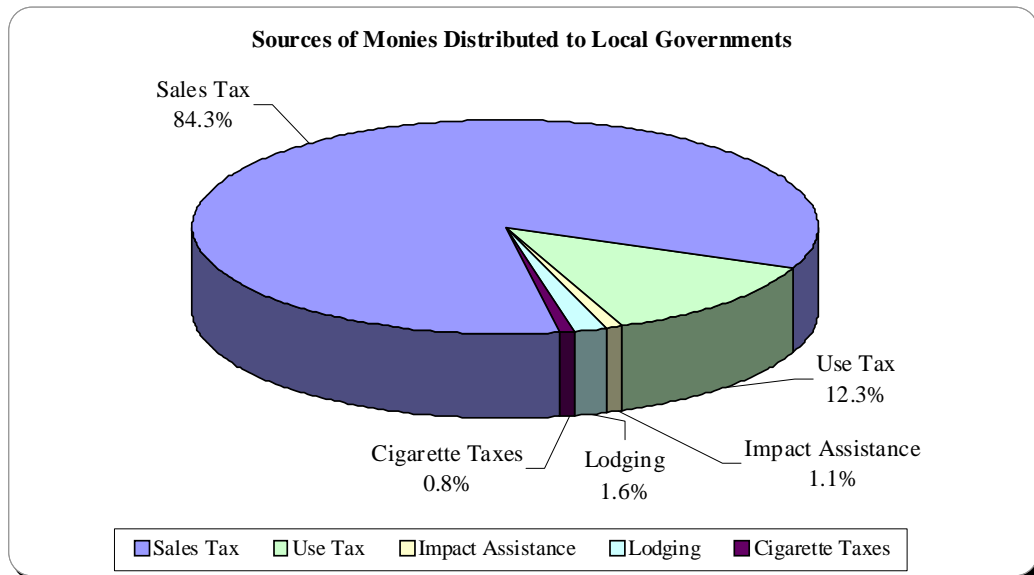
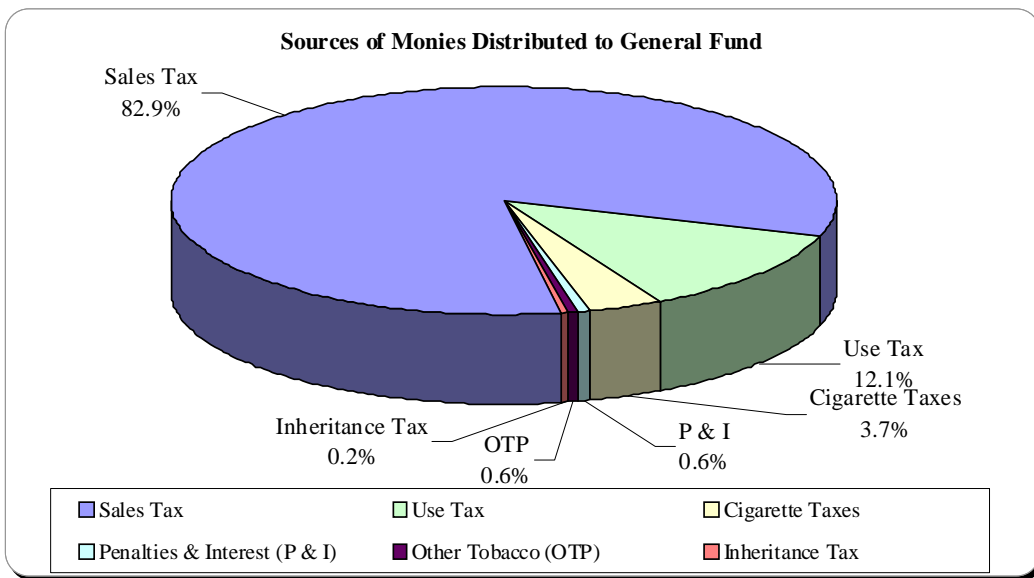
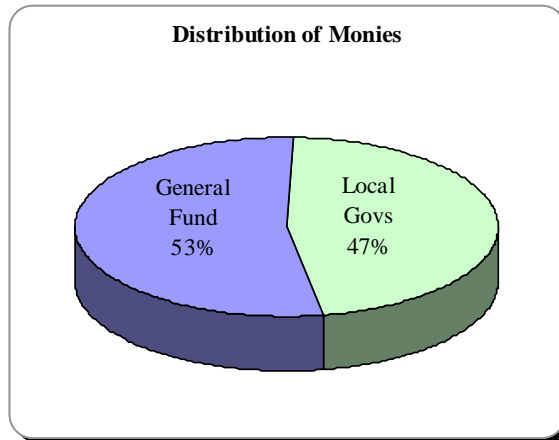
EXCISE TAX DIVISION GENERAL INFORMATION

Division Contact	Dan W. Noble, Administrator (307) 777-5220 Excise Tax Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 Dan.Noble@wy.gov
Other Locations: Excise Tax Field Offices:	Casper, Gillette, Lander, Laramie, Powell, Rock Springs, Sheridan, Thayne and Torrington, Wyoming
Statutory References	W.S. 39-11-101, 39-11-102, 39-11-103, 39-15-101 through 39-15-306, 39-16-101 through 39-16-306, 39-18-101 through 39-18-111, 39-19-101 through 39-19-111, 12-2-306; United States Bankruptcy Codes, All Titles
Authorized Personnel	37 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	\$10,154,206
Division Fiscal Year Expenditures	\$5,259,773

Division Mission:

The Excise Tax Division's mission is to fairly and efficiently collect all sales, use, lodging, cigarette and estate 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 government.

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
1998	1,538,236	4,499,293	385,374
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

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. In FY 2008, \$3,014,864 in other tobacco taxes were distributed to the general fund.

City or Town	FY 08 Total	City or Town	FY 08 Total	City or Town	FY 08 Total
Albany County	\$ 877.85	Goshen County	\$ 4,397.57	Platte County	\$ 179.83
Laramie	\$ 118,230.30	Fort Laramie	\$ 926.08	Chugwater	\$ 1,405.08
Rock River	\$ -	LaGrange	\$ 210.96	Guernsey	\$ 8,752.40
Big Horn County	\$ 4,222.81	Lingle	\$ 1,526.07	Wheatland	\$ 36,016.17
Basin	\$ 7,484.24	Torrington	\$ 66,597.32	Glendo	\$ 2,800.13
Byron	\$ 72.27	Yoder	\$ 28.56	Hartville	\$ -
Cowley	\$ -	Hot Springs County	\$ 1,672.33	Sheridan County	\$ 5,154.74
Deaver	\$ -	East Thermopolis	\$ 318.49	Clearmont	\$ 842.87
Greybull	\$ 18,896.36	Kirby	\$ -	Dayton	\$ 1,721.06
Lovell	\$ 15,285.28	Thermopolis	\$ 28,038.02	Ranchester	\$ 2,216.02
Manderson	\$ 0.84	Johnson County	\$ 5,848.06	Sheridan	\$ 189,307.31
Burlington	\$ 146.22	Buffalo	\$ 40,266.07	Sublette County	\$ 9,854.90
Campbell County	\$ 24,511.12	Kaycee	\$ 2,634.54	Big Piney	\$ 10,201.10
Gillette	\$ 325,295.45	Laramie County	\$ 133,002.95	Pinedale	\$ 21,284.59
Wright	\$ 15,698.66	Cheyenne	\$ 405,105.50	Marbleton	\$ 14,102.09
Carbon County	\$ 21,400.01	Burns	\$ -	Sweetwater County	\$ 24,400.58
Baggs	\$ 3,746.35	Albin	\$ -	Granger	\$ 129.39
Elk Mountain	\$ -	Pine Bluffs	\$ 8,436.35	Green River	\$ 78,216.34
Dixon	\$ 158.84	Lincoln County	\$ 4,739.81	Rock Springs	\$ 233,114.99
Encampment	\$ 276.45	Afton	\$ 19,430.77	Superior	\$ 17.65
Hanna	\$ 5,582.52	Cokeville	\$ 4,890.06	Wamsutter	\$ 13,104.54
Medicine Bow	\$ 2,321.49	Diamondville	\$ 2,709.30	Baroil	\$ -
Rawlins	\$ 88,682.47	Kemmerer	\$ 27,147.83	Teton County	\$ 16,319.81
Riverside	\$ 1,870.67	Thayne	\$ 12,626.39	Jackson	\$ 58,485.26
Saratoga	\$ 13,895.42	Alpine	\$ 9,186.79	Uinta County	\$ 43,331.72
Sinclair	\$ -	La Barge	\$ 6,220.34	Evanston	\$ 123,446.71
Converse County	\$ 4,426.22	Opal	\$ -	Lyman	\$ 8,612.01
Douglas	\$ 62,142.61	Natrona County	\$ 27,173.12	Mountain View	\$ 16,022.30
Glenrock	\$ 14,788.67	Casper	\$ 436,788.65	Washakie County	\$ 6.72
Lost Springs	\$ -	Edgerton	\$ 803.36	Tensleep	\$ 1,905.93
Rolling Hills	\$ -	Evansville	\$ 36,548.08	Worland	\$ 47,257.82
Crook County	\$ 60,671.44	Mills	\$ 61,561.84	Weston County	\$ 215.13
Moorcroft	\$ 19,003.07	Midwest	\$ 2,757.23	Newcastle	\$ 51,258.43
Sundance	\$ 12,254.99	Bar Nunn	\$ -	Upton	\$ 7,559.00
Huelett	\$ 4,847.19	Niobrara County	\$ 21.68	Distribution to Local Governments	\$ 3,562,837
Pine Haven	\$ 4,090.04	Lusk	\$ 16,273.55	Distribution to General Fund	\$ 20,348,827
Fremont County	\$ 9,760.35	Manville	\$ 230.26	Wholesaler's Discount	\$ 1,526,277
Dubois	\$ 11,740.30	Van Tassell	\$ -		
Hudson	\$ -	Park County	\$ 4,383.72		
Lander	\$ 46,596.60	Cody	\$ 104,579.46		
Pavillion	\$ 432.79	Meeteetse	\$ 175.63		
Shoshoni	\$ 4,954.80	Frannie	\$ 13,880.06		
Riverton	\$ 79,374.95	Powell	\$ 40718.39		

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 level 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.

Sales Tax Distribution

Fiscal Year	General Fund	Local Share
1998	211,103,452	154,519,225
1999	218,023,014	164,885,124
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

Use Tax Distribution

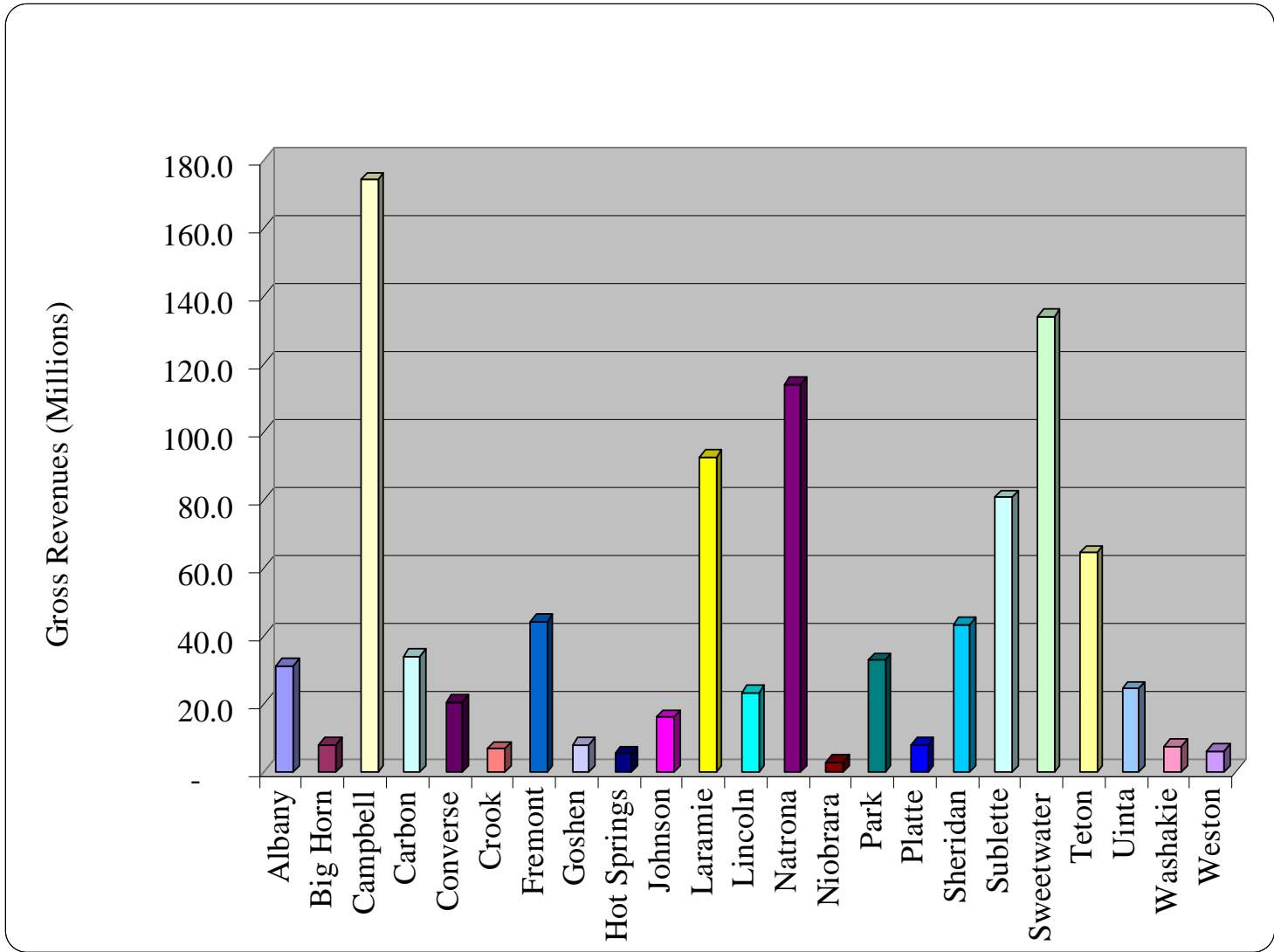
Fiscal Year	General Fund	Local Share
1998	25,417,255	18,397,202
1999	24,442,450	18,983,086
2000	23,998,131	21,877,211
2001	28,819,348	23,063,688
2002	34,221,282	27,975,859
2003	29,427,247	25,169,169
2004	31,198,825	26,910,041
2005	34,031,825	29,990,982
2006	44,153,892	37,624,134
2007	58,736,370	53,722,168
2008	65,336,007	58,166,540

Penalty & Interest on Sales & Use Tax

Fiscal Year	General Fund
1998	2,487,339
1999	2,583,288
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

Notice of potential changes for FY 2008: Effective October 1, 2008 Teton Village Resort District Tax will increase to 3%. Effective July 1, 2007 counties may, upon voter approval, impose up to 3% in local option taxes. Several counties have this on the November 2008 ballot - if approved, the increased tax rate would go into effect on April 1, 2009

FY 2008 GROSS REVENUE DISTRIBUTIONS BY COUNTY



AGGREGATED SALES & USE TAX DISTRIBUTION REPORT FOR FY 2008

County	City or Town	Gross Revenue	State Share Sales Tax	State Share Use Tax	Other*	Total Municipal Distribution	Local Entity Share Sales Tax	Local Entity Share Use Tax	Local Option Sales Taxes	Local Option Use Taxes	Lodging Option Tax	Resort District Tax	Econo. Develop. Tax
Albany County		9,158,330	1,809,149	198,464	41,817	7,108,900	1,147,530	136,682	5,189,631	569,336	65,721	-	-
	Laramie	21,907,673	10,757,618	1,180,111	204,418	9,765,526	4,444,884	476,899	3,858,502	423,306	561,934	-	-
	Rock River	185,098	92,929	10,194	1,764	80,209	38,397	4,120	33,331	3,657	704	-	-
<i>Sub Totals:</i>		31,251,102	12,659,697	1,388,770	248,002	16,954,634	5,630,811	617,701	9,081,464	996,299	628,359	-	-
Big Horn County		3,045,259	1,332,248	275,232	22,665	1,415,113	699,277	139,252	477,859	98,725	-	-	-
	Basin	835,382	390,928	80,762	5,823	357,869	155,635	33,044	140,220	28,969	-	-	-
	Byron	375,855	175,886	36,337	2,620	161,012	70,023	14,867	63,088	13,034	-	-	-
	Cowley	377,879	176,833	36,532	2,634	161,879	70,400	14,947	63,428	13,104	-	-	-
	Deaver	119,437	55,892	11,547	833	51,165	22,252	4,724	20,048	4,142	-	-	-
	Greybull	1,243,330	573,129	118,404	8,538	543,260	228,173	48,445	205,573	42,471	18,597	-	-
	Lovell	1,598,100	745,541	154,023	11,107	687,430	296,813	63,019	267,415	55,248	4,935	-	-
	Manderson	70,178	32,840	6,785	489	30,063	13,074	2,776	11,779	2,434	-	-	-
	Burlington	168,696	78,943	16,309	1,176	72,268	31,429	6,673	28,316	5,850	-	-	-
	Frannie-Big Horn	121,461	56,839	11,743	846	52,033	22,629	4,804	20,387	4,212	-	-	-
<i>Sub Totals:</i>		7,955,576	3,619,080	747,672	56,732	3,532,092	1,609,706	332,551	1,298,114	268,189	23,532	-	-
Campbell County		68,147,314	28,926,420	3,920,221	404,077	34,896,596	13,134,326	1,781,390	17,558,283	2,422,596	-	-	-
	Gillette	99,340,512	48,329,306	6,549,776	655,637	43,805,793	21,244,422	2,877,838	17,334,153	2,349,379	-	-	-
	Wright	6,611,902	3,216,700	435,940	43,637	2,915,624	1,413,985	191,543	1,153,726	156,370	-	-	-
<i>Sub Totals:</i>		174,099,728	80,472,426	10,905,937	1,103,351	81,618,012	35,792,734	4,850,771	36,046,162	4,928,345	-	-	-
Carbon County		5,054,311	2,200,027	421,531	33,841	2,398,911	1,163,816	215,561	838,739	129,920	50,875	-	-
	Baggs	753,194	345,492	66,197	4,617	336,889	148,865	28,716	123,924	23,744	11,640	-	-
	Elk Mountain	411,651	190,616	36,523	2,547	181,965	82,132	15,843	68,372	13,100	2,518	-	-
	Dixon	168,341	78,431	15,028	1,049	73,835	33,794	6,519	28,132	5,390	-	-	-
	Encampment	945,214	439,807	84,268	5,877	415,261	189,504	36,555	157,754	30,226	1,223	-	-
	Hanna	1,860,279	866,708	166,064	11,582	815,926	373,446	72,037	310,879	59,564	-	-	-
	Medicine Bow	585,234	272,025	52,121	3,634	257,452	117,210	22,609	97,572	18,695	1,366	-	-
	Rawlins	19,549,126	8,941,086	1,713,137	119,485	8,775,418	3,852,527	743,140	3,207,072	614,473	358,206	-	-
	Riverside	127,418	58,575	11,223	782	56,837	25,239	4,868	21,010	4,026	1,695	-	-
	Saratoga	3,717,870	1,713,559	328,323	22,899	1,653,088	738,337	142,423	614,635	117,764	39,930	-	-
	Sinclair	901,372	419,951	80,464	5,612	395,345	180,948	34,904	150,632	28,861	-	-	-
<i>Sub Totals:</i>		34,074,010	15,526,277	2,974,878	211,925	15,360,929	6,905,818	1,323,175	5,618,722	1,045,763	467,452	-	-
Converse County		7,043,557	3,349,613	452,532	44,616	3,196,796	1,605,915	219,461	1,201,479	162,322	7,620	-	-
	Douglas	9,040,211	4,338,171	586,085	52,967	4,062,988	1,852,526	248,616	1,556,067	210,227	195,551	-	-
	Glenrock	3,735,045	1,830,268	247,269	22,346	1,635,161	781,578	104,891	656,502	88,695	3,495	-	-
	Lost Springs	1,673	820	111	10	731	350	47	294	40	-	-	-
	Rolling Hills	750,993	368,351	49,764	4,498	328,381	157,297	21,110	132,124	17,850	-	-	-
<i>Sub Totals:</i>		20,571,478	9,887,223	1,335,761	124,437	9,224,057	4,397,666	594,125	3,546,467	479,134	206,666	-	-

County	City or Town	Gross Revenue	State Share Sales Tax	State Share Use Tax	Other*	Total Municipal Distribution	Local Entity Share Sales Tax	Local Entity Share Use Tax	Local Option Sales Taxes	Local Option Use Taxes	Lodging Option Tax	Resort District Tax	Econo. Develop. Tax
Crook County		4,359,816	1,421,094	324,974	31,356	2,582,391	678,946	152,728	1,419,254	322,282	9,182	-	-
	Moorcroft	769,506	348,684	79,737	7,045	334,039	140,530	32,923	125,070	28,601	6,914	-	-
	Sundance	1,129,834	501,639	114,714	10,138	503,344	202,175	47,365	179,934	41,148	32,722	-	-
	Huelett	393,911	176,287	40,313	3,563	173,749	71,049	16,645	63,233	14,460	8,362	-	-
	Pine Haven	209,924	95,921	21,935	1,938	90,130	38,659	9,057	34,406	7,868	140	-	-
Sub Totals:		6,862,990	2,543,625	581,673	54,040	3,683,653	1,131,359	258,718	1,821,897	414,359	57,320	-	-
Fremont County		26,230,414	9,980,661	1,841,788	140,703	14,267,263	4,666,057	850,958	7,344,178	1,354,653	51,415	-	-
	Dubois	970,644	551,178	101,712	7,266	310,488	233,236	43,571	-	-	33,680	-	-
	Hudson	395,585	232,707	42,943	3,068	116,868	98,472	18,396	-	-	-	-	-
	Lander	6,745,381	3,926,283	724,539	51,763	2,042,796	1,661,447	310,375	-	-	70,974	-	-
	Pavillion	160,372	94,341	17,409	1,243	47,379	39,921	7,458	-	-	-	-	-
	Shoshoni	620,316	363,068	66,999	4,786	185,462	153,636	28,701	-	-	3,125	-	-
	Riverton	9,191,101	5,323,095	982,301	70,178	2,815,527	2,252,522	420,793	-	-	142,211	-	-
Sub Totals:		44,313,814	20,471,333	3,777,692	279,007	19,785,781	9,105,291	1,680,252	7,344,178	1,354,653	301,405	-	-
Goshen County		3,654,333	1,606,389	243,783	30,186	1,773,975	815,980	124,244	576,372	87,458	4,145	-	165,777
	Fort Laramie	151,784	70,870	10,755	1,212	68,946	28,014	4,237	25,420	3,858	102	-	7,313
	LaGrange	207,235	96,827	14,694	1,656	94,058	38,274	5,789	34,731	5,272	-	-	9,992
	Lingle	318,343	148,740	22,572	2,546	144,486	58,795	8,893	53,351	8,098	-	-	15,350
	Torrington	3,655,501	1,684,551	255,644	28,823	1,686,483	665,878	100,714	604,227	91,713	50,109	-	173,843
	Yoder	105,490	49,288	7,480	843	47,879	19,483	2,947	17,679	2,683	-	-	5,086
Sub Totals:		8,092,687	3,656,665	554,929	65,266	3,815,826	1,626,424	246,824	1,311,780	199,082	54,357	-	377,361
Hot Springs County		1,621,348	746,808	80,729	10,123	783,687	400,262	48,168	267,873	28,957	38,427	-	-
	East Thermopolis	292,004	148,387	16,040	1,749	125,828	60,674	6,175	53,225	5,754	-	-	-
	Kirby	60,745	30,869	3,337	364	26,176	12,622	1,285	11,072	1,197	-	-	-
	Thermopolis	3,511,510	1,717,821	185,694	20,251	1,587,744	702,396	71,491	616,166	66,608	131,083	-	-
Sub Totals:		5,485,607	2,643,885	285,800	32,487	2,523,434	1,175,954	127,119	948,336	102,516	169,510	-	-
Johnson County		6,743,367	3,365,066	288,793	43,411	3,046,097	1,566,839	140,338	1,207,009	103,589	28,323	-	-
	Buffalo	8,864,849	4,485,221	384,925	53,634	3,941,069	1,929,042	160,033	1,608,795	138,071	105,128	-	-
	Kaycee	561,595	286,364	24,576	3,424	247,230	123,162	10,218	102,715	8,815	2,320	-	-
Sub totals:		16,169,811	8,136,652	698,294	100,469	7,234,396	3,619,043	310,589	2,918,518	250,475	135,772	-	-
Laramie County		40,110,196	12,628,077	1,519,348	254,276	25,708,495	6,257,159	761,692	16,669,729	1,940,094	79,821	-	-
	Cheyenne	50,864,422	24,758,746	2,978,850	466,202	22,660,625	10,390,134	1,241,481	8,880,766	1,068,393	1,079,852	-	-
	Burns	267,654	133,109	16,015	2,506	116,023	55,860	6,674	47,745	5,744	-	-	-
	Albin	112,696	56,046	6,743	1,056	48,852	23,520	2,810	20,103	2,419	-	-	-
	Pine Bluffs	1,088,626	538,508	64,791	10,139	475,188	225,988	27,002	193,158	23,238	5,802	-	-
Sub Totals:		92,443,595	38,114,486	4,585,746	734,179	49,009,183	16,952,661	2,039,659	25,811,501	3,039,888	1,165,475	-	-
Lincoln County		9,748,587	4,954,991	1,237,029	56,811	3,499,756	2,323,931	568,554	516,638	90,633	-	-	-
	Afton	2,897,773	1,503,116	375,258	15,523	1,003,877	643,125	163,021	156,724	27,494	13,512	-	-
	Cokeville	806,932	418,359	104,445	4,321	279,808	179,000	45,373	43,621	7,652	4,162	-	-
	Diamondville	1,151,079	591,986	147,791	6,113	405,188	253,288	64,204	61,724	10,828	15,143	-	-
	Kemmerer	4,229,459	2,191,837	547,199	22,635	1,467,787	937,802	237,717	228,534	40,092	23,642	-	-
	Thayne	540,997	281,938	70,387	2,911	185,761	120,630	30,578	29,397	5,157	-	-	-
	Alpine	872,576	454,738	113,527	4,696	299,615	194,565	49,319	47,414	8,318	-	-	-
	La Barge	683,782	356,349	88,964	3,681	234,789	152,468	38,648	37,155	6,518	-	-	-
	Opal	161,823	84,333	21,054	871	55,565	36,083	9,146	8,793	1,543	-	-	-
	Star Valley Ranch	2,324,225	1,211,257	302,394	12,508	798,066	518,250	131,367	126,293	22,155	-	-	-
Sub Totals:		23,417,233	12,048,903	3,008,047	130,070	8,230,213	5,359,142	1,337,927	1,256,293	220,390	56,460	-	-

County	City or Town	Gross Revenue	State Share Sales Tax	State Share Use Tax	Other*	Total Municipal Distribution	Local Entity Share Sales Tax	Local Entity Share Use Tax	Local Option Sales Taxes	Local Option Use Taxes	Lodging Option Tax	Resort District Tax	Econo. Develop. Tax
Natrona County		18,736,968	9,003,484	834,954	123,530	8,775,000	4,668,051	461,098	3,229,201	299,485	117,165	-	-
	Casper	84,116,365	42,447,193	3,936,416	504,549	37,228,207	18,291,650	1,671,312	15,224,165	1,411,929	629,151	-	-
	Edgerton	287,990	144,500	13,401	1,718	128,372	62,269	5,690	51,827	4,807	3,780	-	-
	Evansville	4,041,048	1,928,096	178,805	22,918	1,911,227	830,869	75,917	691,534	64,135	248,773	-	-
	Mills	4,357,332	2,215,387	205,448	26,333	1,910,163	954,671	87,228	794,574	73,691	-	-	-
	Midwest	686,141	348,853	32,352	4,147	300,790	150,330	13,736	125,120	11,604	-	-	-
	Bar Nunn	1,574,088	800,310	74,218	9,512	690,047	344,875	31,511	287,040	26,621	-	-	-
<i>Sub Totals:</i>		113,799,932	56,887,823	5,275,593	692,707	50,943,807	25,302,715	2,346,492	20,403,461	1,892,270	998,869	-	-
Niobrara County		1,391,354	415,279	54,854	8,421	912,800	228,344	33,178	575,287	75,991	-	-	-
	Lusk	1,456,888	714,517	94,380	12,941	635,051	277,486	33,866	256,294	33,854	33,550	-	-
	Manville	99,348	49,873	6,588	903	41,984	19,368	2,364	17,889	2,363	-	-	-
	Van Tassell	17,706	8,888	1,174	161	7,482	3,452	421	3,188	421	-	-	-
<i>Sub Totals:</i>		2,965,296	1,188,557	156,996	22,426	1,597,318	528,650	69,829	852,658	112,629	33,550	-	-
Park County		17,958,551	6,679,112	795,668	108,241	10,375,530	3,157,434	380,736	5,476,886	837,729	522,744	-	-
	Cody	9,270,087	5,269,687	627,766	78,867	3,293,766	2,230,806	262,966	-	-	799,995	-	-
	Meeteetse	336,851	209,356	24,940	3,133	99,421	88,626	10,447	-	-	348	-	-
	Frannie	27,802	17,297	2,061	259	8,186	7,322	863	-	-	-	-	-
	Powell	5,197,469	3,204,757	381,776	47,962	1,562,974	1,356,663	159,923	-	-	46,388	-	-
<i>Sub Totals:</i>		32,790,760	15,380,210	1,832,211	238,462	15,339,877	6,840,851	814,935	5,476,886	837,729	1,369,475	-	-
Platte County		3,398,475	1,359,883	458,384	22,925	1,557,285	687,642	217,448	487,773	164,421	-	-	-
	Chugwater	221,404	93,127	31,391	1,323	95,563	37,569	13,331	33,403	11,260	-	-	-
	Guernsey	1,047,353	437,773	147,563	6,221	455,796	176,606	62,666	157,024	52,930	6,571	-	-
	Wheatland	3,219,438	1,354,158	456,454	19,243	1,389,583	546,292	193,843	485,720	163,729	-	-	-
	Glendo	207,794	87,402	29,461	1,241	89,688	35,260	12,511	31,350	10,568	-	-	-
	Hartville	68,962	29,007	9,777	412	29,766	11,702	4,152	10,404	3,507	-	-	-
<i>Sub Totals:</i>		8,163,427	3,361,350	1,133,029	51,365	3,617,682	1,495,071	503,951	1,205,675	406,414	6,571	-	-
Sheridan County		19,722,767	6,280,861	552,075	116,443	12,773,388	3,014,196	277,180	8,716,203	765,809	-	-	-
	Clearmont	152,679	77,985	6,855	1,340	66,499	33,220	2,839	27,982	2,459	-	-	-
	Dayton	900,142	459,774	40,413	7,900	392,056	195,854	16,735	164,971	14,496	-	-	-
	Ranchester	930,678	475,371	41,784	8,167	405,356	202,498	17,303	170,567	14,988	-	-	-
	Sheridan	21,568,950	10,717,202	942,021	184,135	9,725,592	4,565,297	390,099	3,845,427	337,892	586,877	-	-
<i>Sub Totals:</i>		43,275,217	18,011,192	1,583,148	317,985	23,362,891	8,011,065	704,156	12,925,150	1,135,644	586,877	-	-
Sublette County		46,078,348	27,615,415	4,099,540	175,502	14,187,892	12,328,582	1,831,382	-	-	27,927	-	-
	Big Piney	5,551,481	3,333,458	494,856	20,714	1,702,453	1,475,319	218,822	-	-	8,312	-	-
	Pinedale	19,395,348	11,536,380	1,712,589	71,687	6,074,692	5,105,762	757,295	-	-	211,636	-	-
	Marbleton	9,800,901	5,882,574	873,275	36,554	3,008,499	2,603,505	386,156	-	-	18,838	-	-
<i>Sub Totals:</i>		80,826,078	48,367,827	7,180,259	304,457	24,973,535	21,513,168	3,193,655	-	-	266,713	-	-
Sweetwater County		41,180,656	8,276,229	2,043,284	167,950	30,693,193	4,065,954	962,520	20,478,549	5,120,454	65,717	-	-
	Granger	429,568	190,318	46,987	3,673	188,590	82,853	20,648	68,235	16,853	-	-	-
	Green River	34,798,526	15,392,300	3,800,141	297,083	15,309,002	6,700,880	1,669,954	5,518,640	1,363,045	56,482	-	-
	Rock Springs	55,652,746	24,386,784	6,020,752	470,684	24,774,526	10,616,537	2,645,791	8,743,455	2,159,540	609,202	-	-
	Superior	717,908	318,066	78,526	6,138	315,177	138,467	34,508	114,037	28,166	-	-	-
	Wamsutter	771,306	340,226	83,997	6,567	340,516	148,114	36,912	121,982	30,128	3,380	-	-
	Baroil	285,398	126,444	31,217	2,440	125,296	55,046	13,718	45,334	11,197	-	-	-
<i>Sub Totals:</i>		133,836,109	49,030,368	12,104,904	954,535	71,746,300	21,807,851	5,384,051	35,090,232	8,729,383	734,781	-	-

County	City or Town	Gross Revenue	State Share Sales Tax	State Share Use Tax	Other*	Total Municipal Distribution	Local Entity Share Sales Tax	Local Entity Share Use Tax	Local Option Sales Taxes	Local Option Use Taxes	Lodging Option Tax	Resort District Tax	Econo. Develop. Tax
Teton County		38,487,327	14,125,012	1,206,431	257,330	22,898,553	6,398,751	553,892	14,693,270	1,252,641	-	-	-
	Jackson	24,983,652	12,717,511	1,086,215	223,262	10,956,665	5,540,335	465,837	4,561,217	389,275	-	-	-
	Teton Village R.D.	1,002,417	-	-	-	1,002,417	-	-	-	-	-	1,002,416	-
<i>Sub Totals:</i>		64,473,395	26,842,523	2,292,647	480,592	34,857,634	11,939,086	1,019,729	19,254,487	1,641,916	-	1,002,416	-
Uinta County		5,942,448	2,739,121	396,475	52,558	2,754,294	1,418,385	205,867	987,839	142,203	-	-	-
	Evanston	14,220,037	6,753,602	977,553	118,935	6,369,947	2,851,167	412,263	2,422,454	350,617	333,446	-	-
	Lyman	2,338,769	1,137,436	164,639	20,031	1,016,663	480,191	69,433	407,988	59,051	-	-	-
	Mountain View	1,391,435	676,710	97,951	11,918	604,857	285,687	41,309	242,730	35,132	-	-	-
	Bear River	575,641	279,957	40,523	4,931	250,231	118,189	17,090	100,418	14,534	-	-	-
<i>Sub Totals:</i>		24,468,330	11,586,827	1,677,140	208,373	10,995,992	5,153,619	745,962	4,161,429	601,537	333,446	-	-
Washakie County		3,525,920	1,201,061	142,397	20,124	2,162,338	623,471	78,099	1,303,969	154,283	2,515	-	-
	Tensleep	216,619	133,500	15,828	1,943	65,348	54,493	6,232	-	-	4,623	-	-
	Worland	3,735,143	2,305,511	273,339	33,562	1,122,731	941,076	107,620	-	-	74,035	-	-
<i>Sub Totals:</i>		7,477,682	3,640,073	431,563	55,629	3,350,417	1,619,040	191,951	1,303,969	154,283	81,174	-	-
Weston County		2,455,497	969,424	312,649	23,409	1,150,015	502,336	151,246	347,693	112,146	36,594	-	-
	Newcastle	2,968,223	1,248,378	402,614	27,827	1,289,403	499,159	169,469	447,742	144,417	28,617	-	-
	Upton	793,728	335,052	108,058	7,469	343,149	133,969	45,484	120,170	38,760	4,766	-	-
<i>Sub Totals:</i>		6,217,447	2,552,854	823,321	58,705	2,782,567	1,135,464	366,199	915,604	295,323	69,977	-	-
Non County Vendors		1,397,825	-	-	1,397,825	-	-	-	-	-	-	-	-
<i>Sub Totals:</i>		1,397,825	-	-	1,397,825	-	-	-	-	-	-	-	-
Grand Totals		984,429,129	446,629,856	65,336,010	7,923,026	464,540,230	198,653,189	29,060,321	198,592,983	29,106,221	7,747,741	1,002,416	377,361

* Other - This figure is the combined total of the following columns from the Aggregated Sales and Use Tax Distribution Report for Fiscal Year 2008: Taxpayer Reserve Totals, Fees, Interest Collection, Admin. Fee Deduct. And Pen. Coll. (Public School Fund)

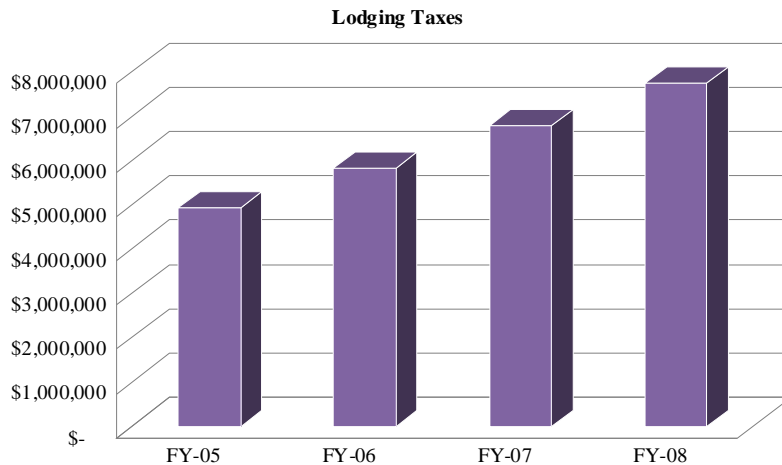
LODGING TAX DISTRIBUTION

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	Effective Date	Distributions FY-05	Distributions FY-06	Distributions FY-07	Distributions FY-08
Albany	1-May-89	406,626	474,930	581,110	628,359
Carbon	1-Apr-87	247,061	304,733	401,032	467,452
Converse	1-Jun-89	111,297	136,776	166,404	206,666
Crook	1-Jun-89	39,346	42,314	49,918	57,320
Fremont	1-Jun-89	205,771	227,593	262,090	301,405
Goshen	1-Jan-91	44,060	46,548	52,331	54,357
Hot Springs	1-Jun-89	63,241	143,060	159,130	169,510
Johnson	1-Jun-89	96,638	111,012	127,524	135,772
Laramie	1-Jul-87	659,107	759,677	906,398	1,165,475
Natrona	1-Jan-89	617,244	722,863	847,686	998,869
Park	1-Mar-87	1,054,139	1,161,285	1,248,635	1,369,475
Sublette	1-Jan-01	164,990	233,125	253,761	266,713
Sweetwater	1-Aug-91	436,203	545,697	684,227	734,781
Washakie	1-Oct-90	30,795	32,794	41,117	81,174
Weston	1-Jul-90	25,722	51,142	63,913	69,977

City / Town	Effective Date	Distributions FY-05	Distributions FY-06	Distributions FY-07	Distributions FY-08
Afton	1-Jan-93	12,178	11,225	13,251	13,512
Cokeville	1-Jan-95	1,839	1,625	2,742	4,162
Diamondville	1-Jan-01	11,842	15,080	18,206	15,143
Evanston	1-Jan-91	172,547	221,877	279,324	333,446
Gillette	06/01/89 - 06/31/06	248,699	50,714	-	-
Guernsey	1-Jan-91	4,805	5,384	6,086	6,571
Greybull	1-Jan-91	12,465	14,092	18,191	18,597
Kemmerer	1-Jan-01	6,667	8,757	11,244	23,642
Lovell	1-Jan-89	5,997	6,706	6,642	4,935
Lusk	1-Jul-90	19,522	26,638	27,107	33,550
Sheridan	1-Jan-93	212,490	445,631	546,617	586,877

Total Lodging Tax Distributed \$ **4,911,291** \$ **5,801,278** \$ **6,774,687** \$ **7,747,741**



RESORT DISTRICT TAX

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

Resort District:	Rate:	Eff. Date:	FY 05	FY 06	FY 07	FY 08
Teton Village	1.00%	7/1/2004	\$ 644,854	\$ 848,285	\$ 879,981	\$ 1,002,416

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
- Purpose:** The economic development tax is a local option tax assessed for the purpose of economic development and business assistance projects.

County:	Rate:	Eff. Date	FY 05	FY 06	FY 07	FY 08
Goshen	0.25%	4/1/2007	\$ -	\$ -	\$ 43,604	\$ 377,361

INHERITANCE TAX DISTRIBUTION

- 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
1998	\$ 6,464,711
1999	\$ 9,767,445
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

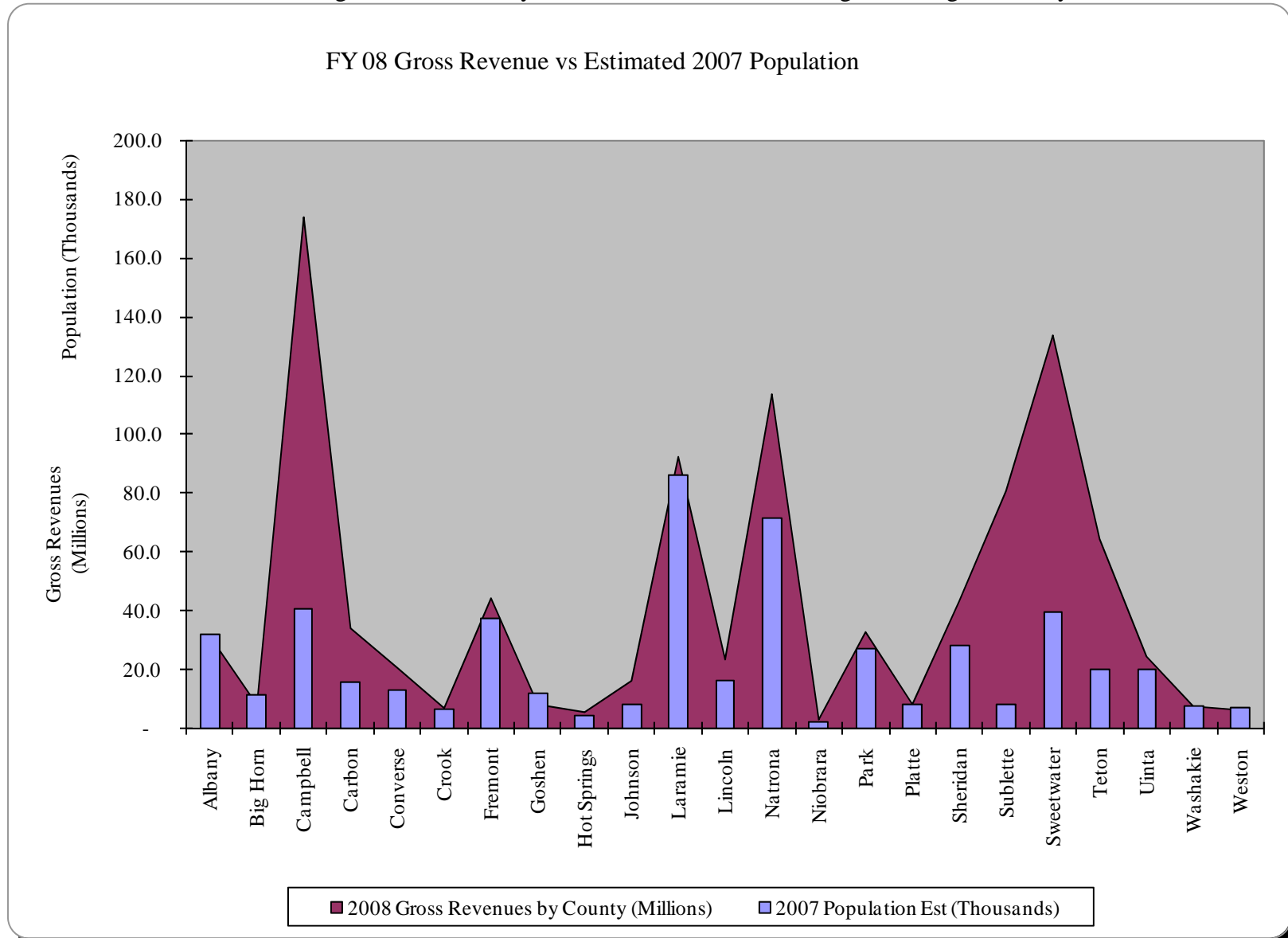
IMPACT ASSISTANCE TAX PROGRAM

Wyoming Statutes provide for counties that have a major construction project of \$96.9 million or larger to receive extra revenue in direct proportion to any increase in their tax collections to help with the impact caused by the project. These funds are transferred from the State General Fund to the county treasurer.

	Entity	Sales Tax	Use Tax	Total
FY-1999	Campbell County	1,896,170.29	109,007.83	2,005,178.12
	Carbon County	491,810.85	64,812.67	556,623.52
	Sweetwater County	2,272,903.74	146,966.42	2,419,870.16
	Town of Lyman	197,643.81	12,779.69	210,423.50
	Town of Rock River	107,958.49	14,227.16	122,185.65
	Totals	4,966,487.18	347,793.77	5,314,280.95
FY-2000	Campbell County	0.00	0.00	0.00
	Carbon County	226,643.73	535,189.23	761,832.96
	Sweetwater County	1,960,798.00	115,214.91	2,076,012.91
	Town of Lyman	170,504.19	10,018.69	180,522.88
	Town of Rock River	49,751.96	117,480.56	167,232.52
	Totals	2,407,697.88	777,903.39	3,185,601.27
FY-2001	Campbell County	0.00	0.00	0.00
	Carbon County	476,011.62	242,543.31	718,554.93
	Sweetwater County	1,198,702.46	142,096.02	1,340,798.48
	Town of Lyman	0.00	0.00	0.00
	Town of Rock River	0.00	0.00	0.00
	Totals	1,674,714.08	384,639.33	2,059,353.41
FY-2002	(No Distributions)			
	Totals	0.00	0.00	0.00
FY-2003	Lincoln County	524,282.23	246,694.23	770,976.46
	Sweetwater County	1,114,099.80	524,225.26	1,638,325.06
	Totals	1,638,382.03	770,919.49	2,409,301.52
FY-2004	Lincoln County	724,050.90	211,446.58	935,497.48
	Sweetwater County	1,538,608.08	449,324.02	1,987,932.10
	Uinta County	156,893.89	0.00	156,893.89
	Totals	2,419,552.87	660,770.60	3,080,323.47
FY-2005	Lincoln County	46,763.52	7,649.75	54,413.27
	Sweetwater County	99,372.45	16,255.71	115,628.16
	Totals	146,135.97	23,905.46	170,041.43
FY-2006	Campbell County	8,901,406.34	1,053,142.52	9,954,548.86
	Weston County	2,014,515.51	238,217.83	2,252,733.34
	Crook County	1,106,748.79	131,334.75	1,238,083.54
	Converse County	88,539.90	10,506.77	99,046.67
	Town of Moorcroft	130,223.98	15,387.49	145,611.47
	Town of Douglas	325,559.97	38,468.76	364,028.73
	Totals	12,566,994.49	1,487,058.12	14,054,052.61
FY-2007	Campbell County	6,680,926.52	1,464,055.95	8,144,982.47
	Weston County	1,006,608.07	217,821.70	1,224,429.77
	Crook County	2,104,969.45	468,253.93	2,573,223.38
	Converse County	168,397.58	37,460.30	205,857.88
	Town of Moorcroft	26,119.04	5,531.80	31,650.84
	Town of Douglas	65,297.61	13,329.49	78,627.10
	Totals	10,052,318.27	2,206,453.17	12,258,771.44
FY-2008	Converse County	270,356.14	18,600.25	288,956.39
	Natrona County	36,147.95	0.00	36,147.95
	Johnson County	46,220.39	11,939.75	58,160.14
	Campbell County	2,719,569.81	577,390.00	3,296,959.81
	Crook County	421,433.99	84,912.54	506,346.53
	Albany County	2,375.93	0.00	2,375.93
	Carbon County	13,463.55	0.00	13,463.55
	Weston County	95,276.54	31,314.16	126,590.70
	Sheridan County	50,239.54	12,977.98	63,217.52
	Totals	3,655,083.84	737,134.68	4,392,218.52

GROSS REVENUE VERSUS ESTIMATED POPULATION CHART

This chart shows two sets of data: The FY 2008 gross revenues distributed to the counties and other local governments, and the population of each county, using the 2007 estimate calculated by the Economic Analysis Division. Some counties have a large population, some counties have a large tourism industry, and some counties have a large oil and gas industry.



Liquor Distribution Division



J. E. Burgess. Photo Cheyenne, WY.

LIQUOR DISTRIBUTION DIVISION GENERAL INFORMATION

Division Contact	Greg Cook, Administrator (307) 777-6448 Liquor Division 1520 East 5 th Street Cheyenne, WY 82002-0110 Greg.Cook@wy.gov
Year Reorganized	1996, The Liquor Commission was incorporated into the Department of Revenue and became an operating Division.
Statutory References	W.S. 12-2-101 repealed by Laws 1996, Chapter 74; Wyoming Liquor Division created under Department of Revenue; W.S. 12-2-101 - 12-9-119 et seq.
Authorized Personnel	40 full-time; 1 part-time
Organizational Structure	Accounting, Purchasing, Warehouse, Compliance
Clients Served	Licensed alcoholic beverage retailers, county malt beverage permittees, city and county licensing authorities, malt beverage wholesalers, industry representatives, microbreweries, the entire consuming public of spirit, wine and malt beverage products
Division Biennium Operating Budget with Purchase Funds	\$138,818,279
Division Fiscal Year Expenditures	\$2,886,181

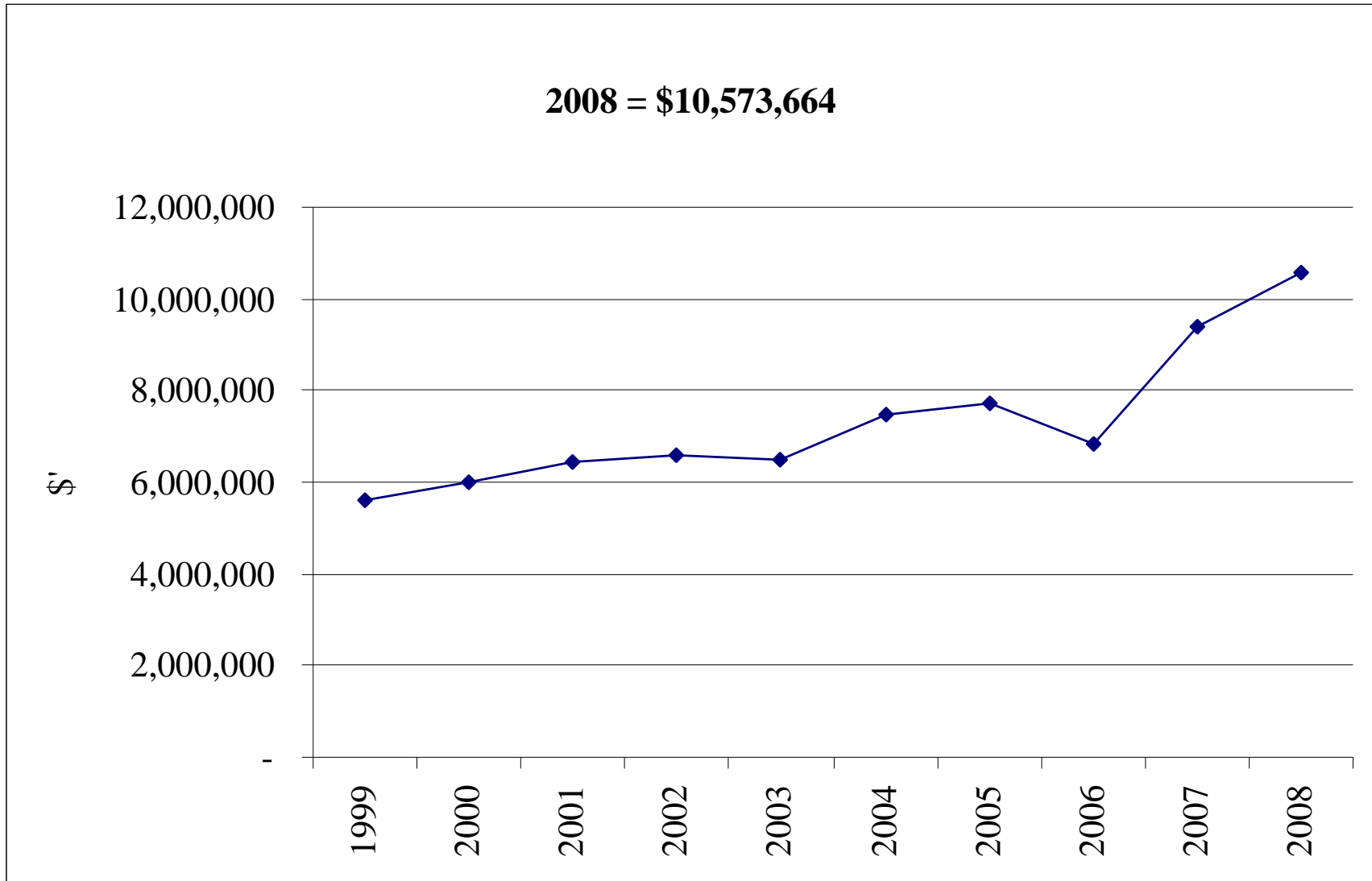
Division Mission:

The Liquor Division is charged with the dual mission of being the exclusive wholesaler of alcoholic beverages in the state and monitoring alcohol control laws. The division is also the exclusive authority to license malt beverage wholesalers and industry representatives. In addition, the division is charged with the duty of certifying to the local licensing authorities that applicants for liquor licenses meet statutory requirements.

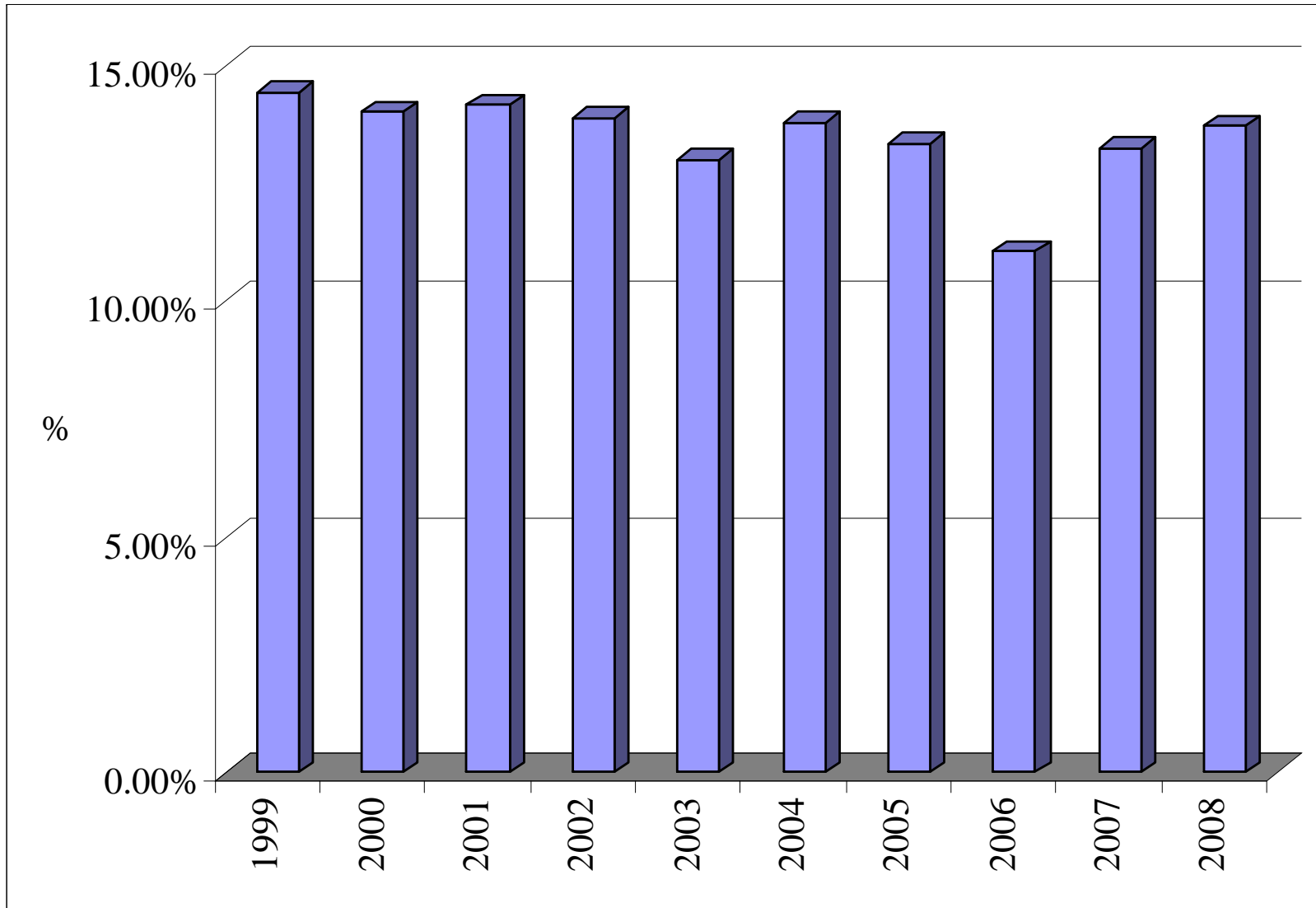
STATEMENT OF NET EARNINGS

Fiscal Years Ended June 30, 2008 and 2007				
	Fiscal Year 2008		Fiscal Year 2007	
	Amount	% Net Sales	Amount	% Net Sales
SALES				
Liquor & Wine	\$79,557,010.66		\$72,973,808.31	
Split Case Charge	562,814.70		544,433.60	
GROSS SALES				
	80,119,825.36		73,518,241.91	
Less Outgoing Freight	3,052,565.44		2,672,770.56	
NET SALES				
	77,067,259.92	100.00%	70,845,471.35	100.00%
COST OF GOODS SOLD				
	63,976,371.21	83.01%	59,086,234.62	83.40%
ADJUSTMENTS:				
Handling Costs	76,428.57	0.12%	82,024.85	0.14%
Physical Inventory Adjustment	(165,462.01)	-0.26%	(139,592.57)	-0.20%
TOTAL COST OF GOODS SOLD				
	63,887,337.77	82.90%	59,028,666.90	83.32%
GROSS PROFIT				
	13,179,922.15	17.10%	11,816,804.45	16.68%
OTHER INCOME				
Direct Shipment -Wine	236,007.41	0.31%	149,624.59	0.21%
Penalty for late filing	210.90	0.00%	0.00	0.00%
Beer Sales Report Fees	915.00	0.00%	480.00	0.00%
Sundry	303.49	0.00%	1,768.25	0.00%
Total Other Income	237,436.80	0.31%	151,872.84	0.21%
TOTAL GROSS SALES				
	13,417,358.95	17.41%	11,968,677.29	16.89%
OPERATING EXPENSES				
Salaries/Overtime/Benefits	2,113,014.31	2.74%	1,882,813.49	2.66%
Equipment, Repairs & Maintenance	381,309.67	0.49%	350,338.34	0.49%
Data Processing/Telecommunications	64,333.88	0.08%	59,379.82	0.08%
Computer & Information Services/Temporary Help	180,473.40	0.23%	203,314.86	0.29%
Alcohol Server Training	103,456.68	0.13%	81,400.76	0.11%
Breakage & Other	1,106.89	0.00%	927.03	0.00%
Total Operating Expenses	2,843,694.83	3.69%	2,578,174.30	3.64%
TOTAL NET EARNINGS				
	\$10,573,664.12	13.72%	\$ 9,390,502.99	13.25%

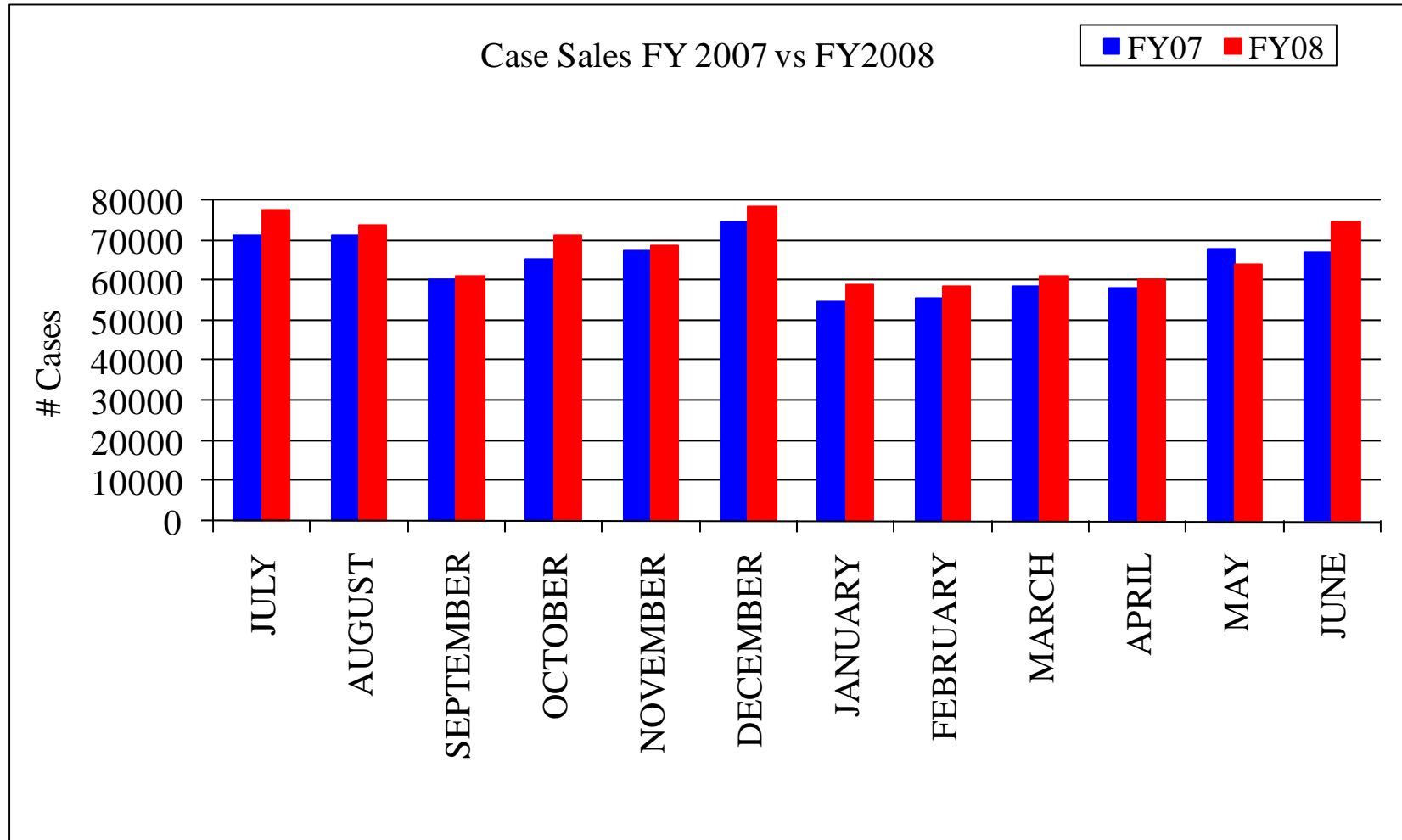
NET PROFIT IN DOLLARS



NET PROFIT IN PERCENTAGE

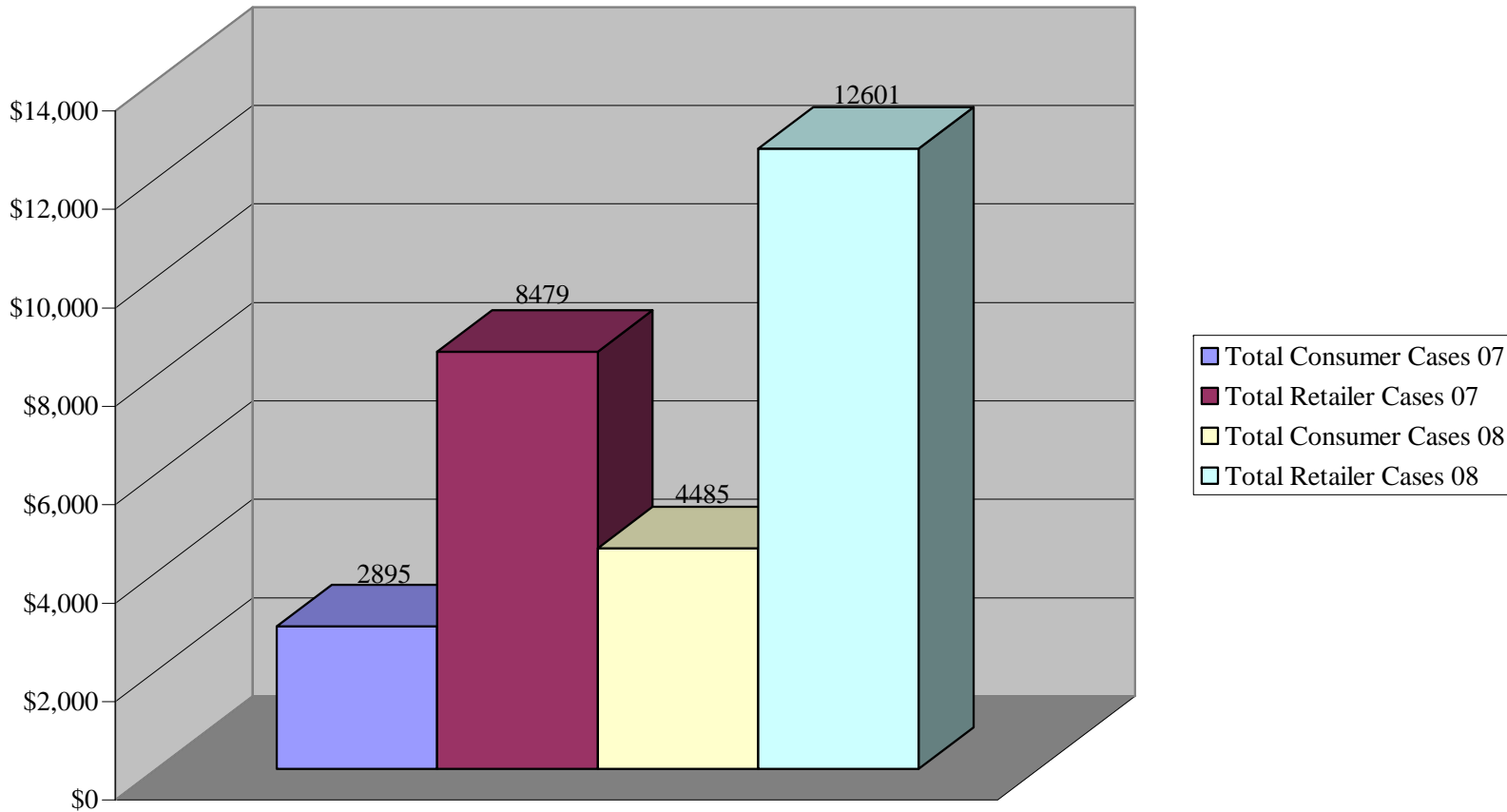


CASE SALES

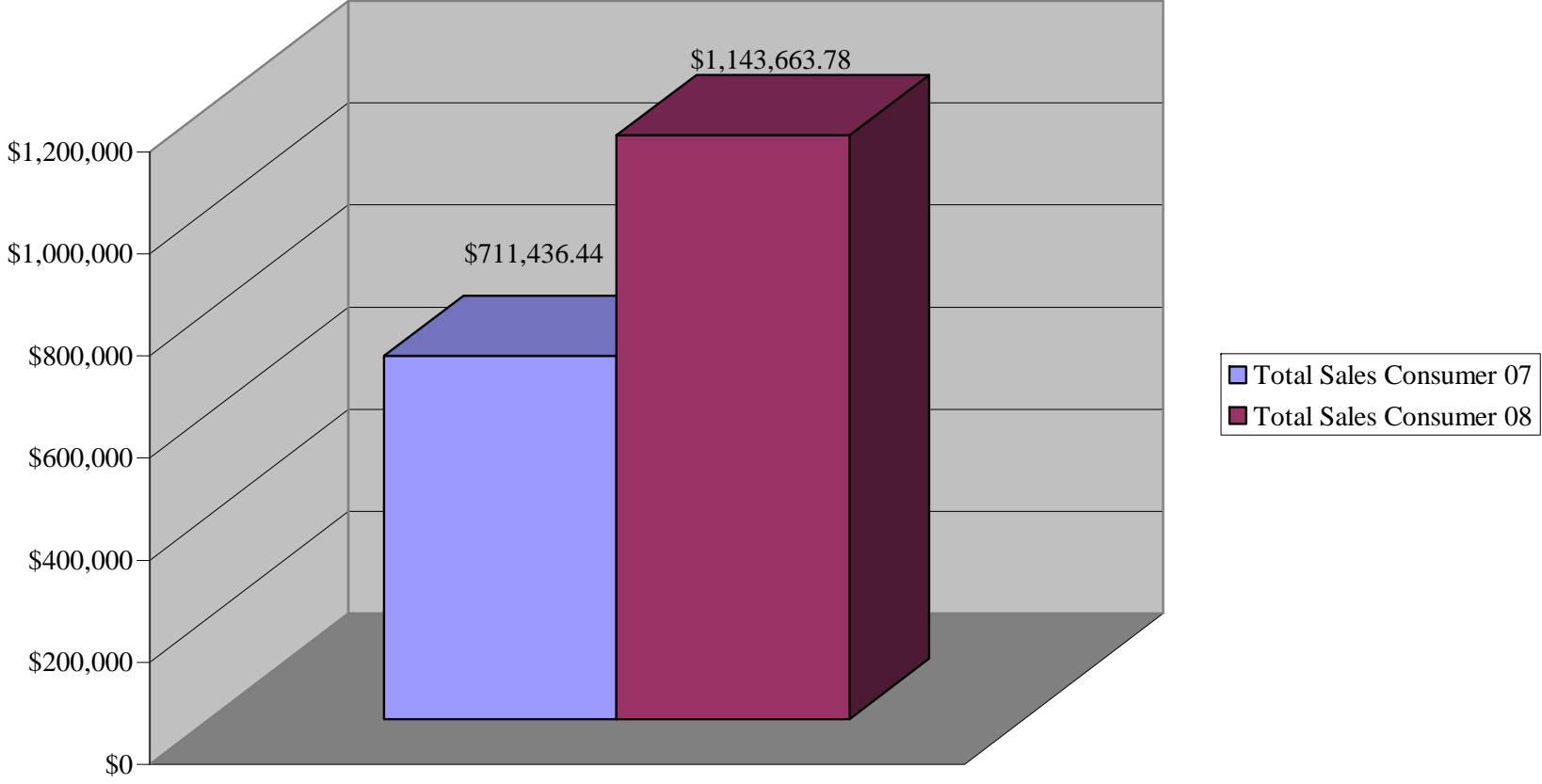


WINE REPORT COMPARISONS FY07 AND FY08

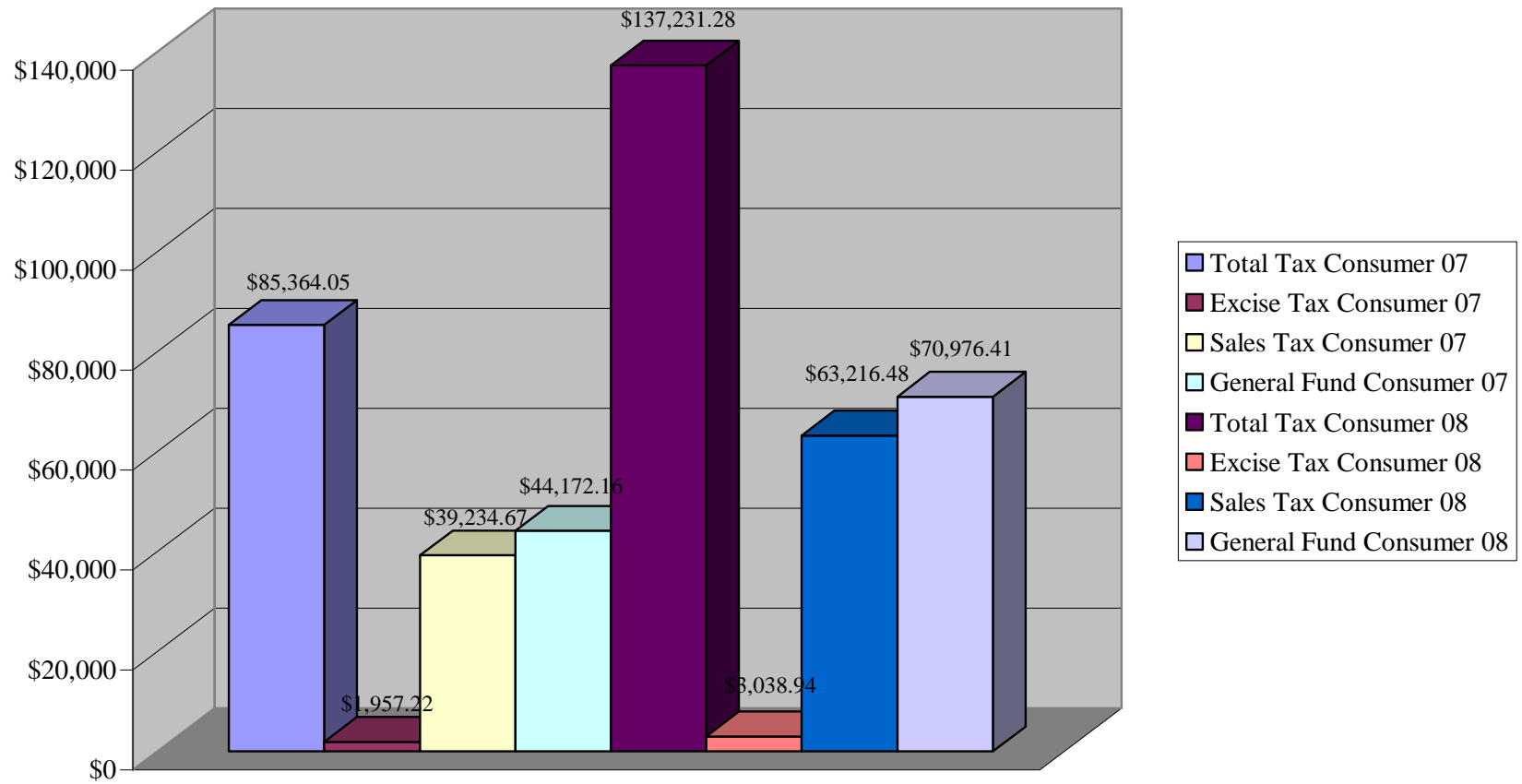
Total Wine Direct Ship Cases Sold Comparison FY07/FY08



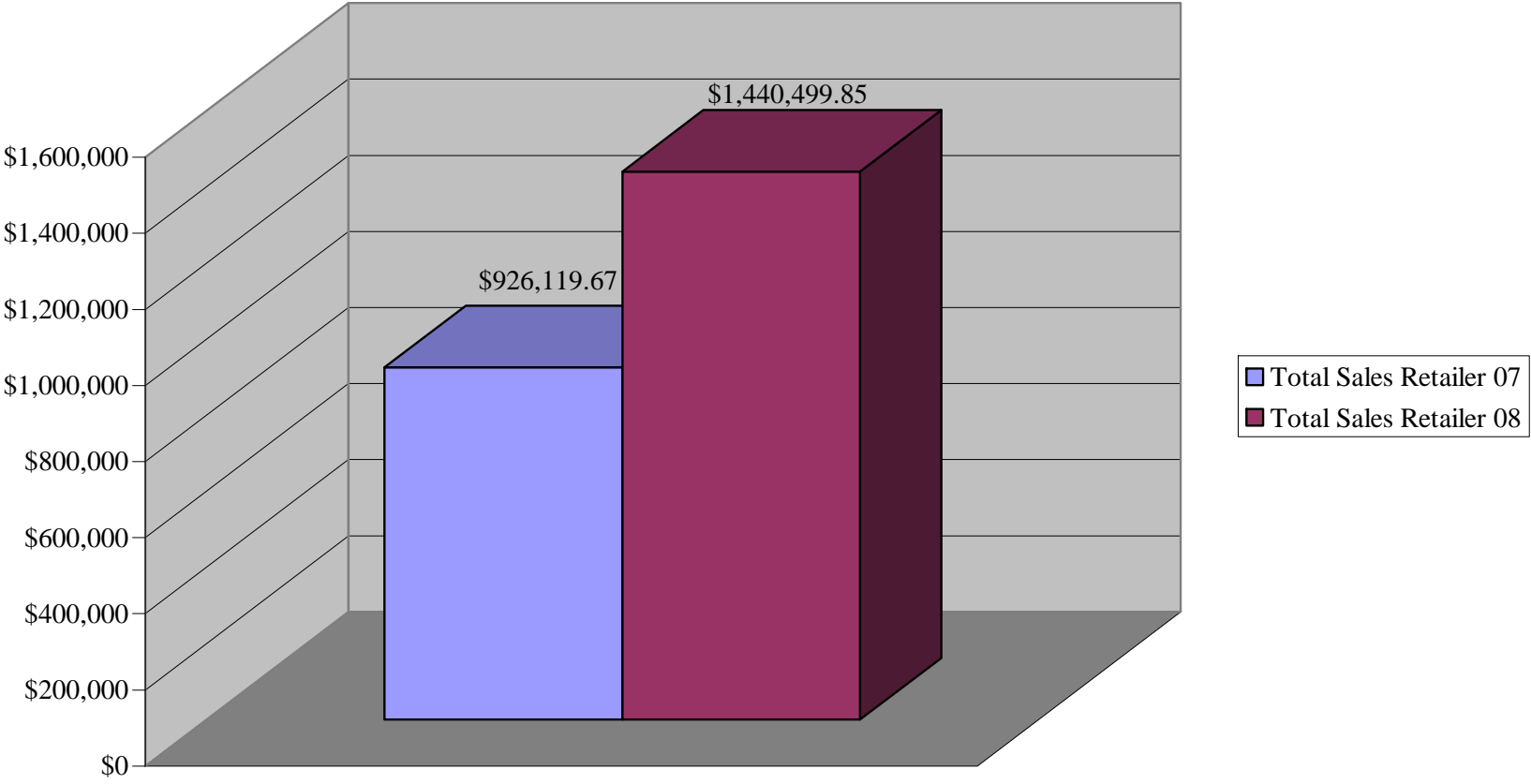
Total Wine Direct Ship Sales Directly
to Consumers FY07/FY08



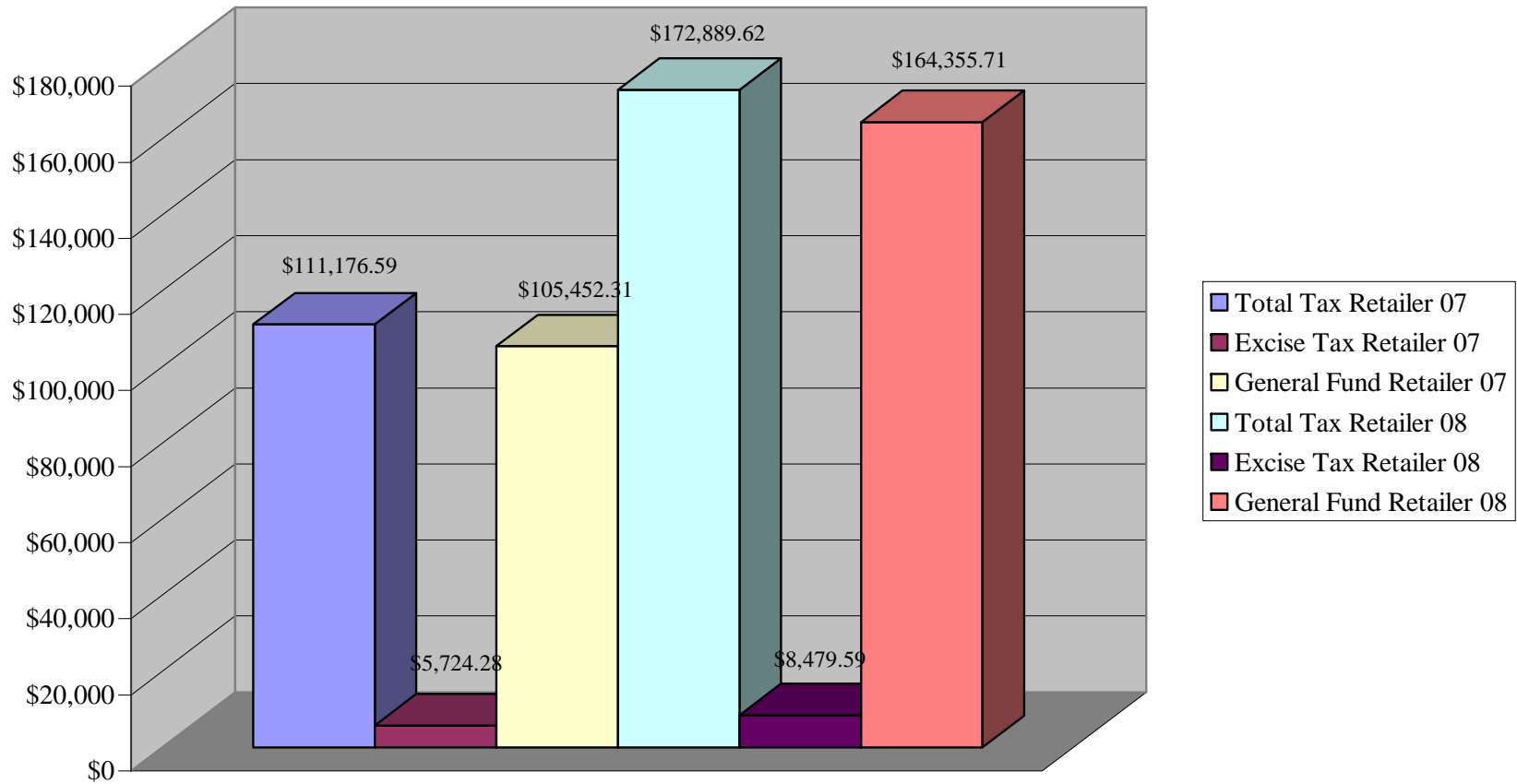
Total Wine Direct Ship Taxes Collected for
Sales Directly to Consumers FY07/FY08



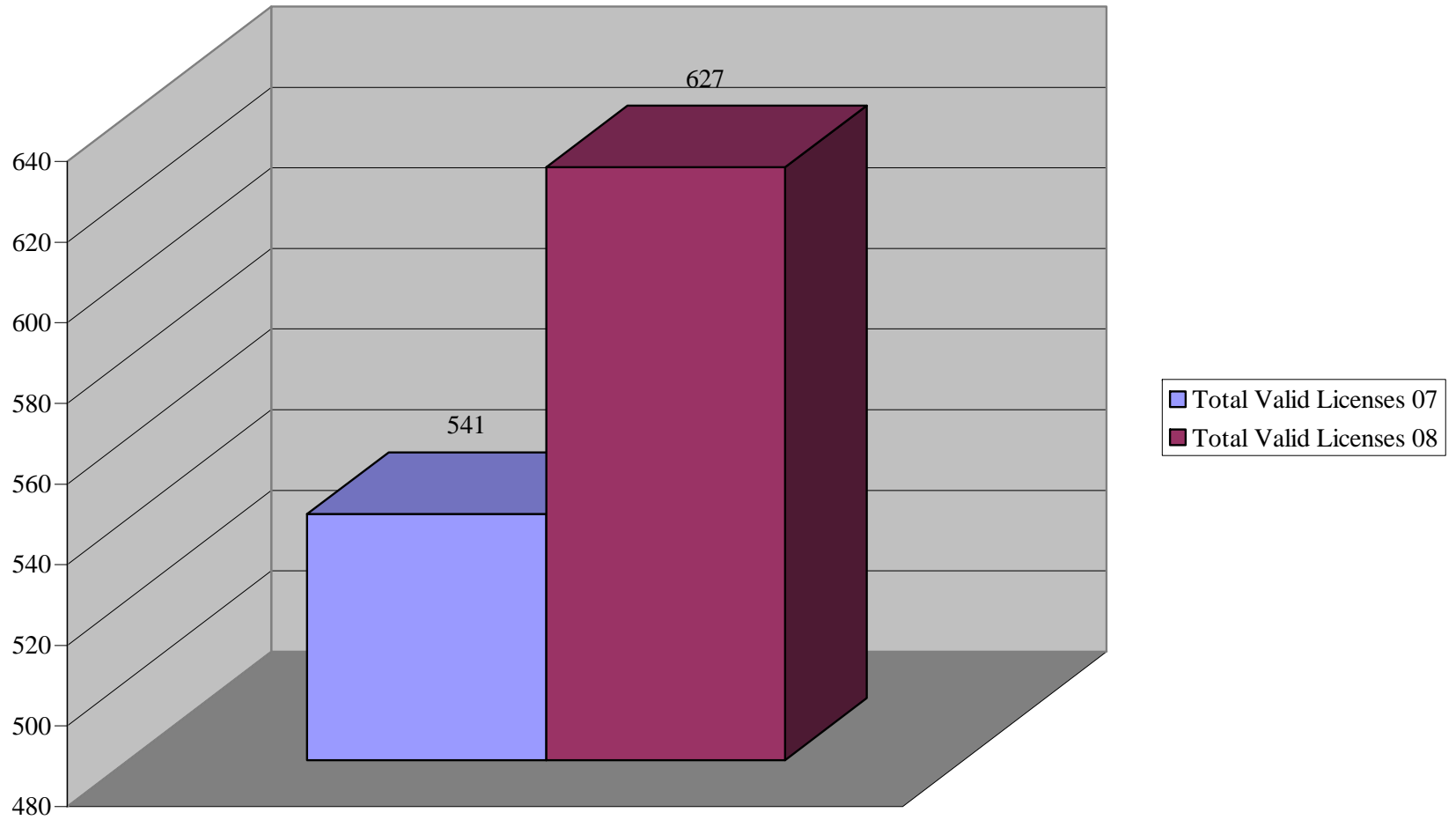
Total Wine Direct Ship Sales to Licensed
Liquor Retailers FY07/FY08



Total Wine Direct Ship Taxes Collected for
Sales to Licensed Liquor Retailers FY07/FY08

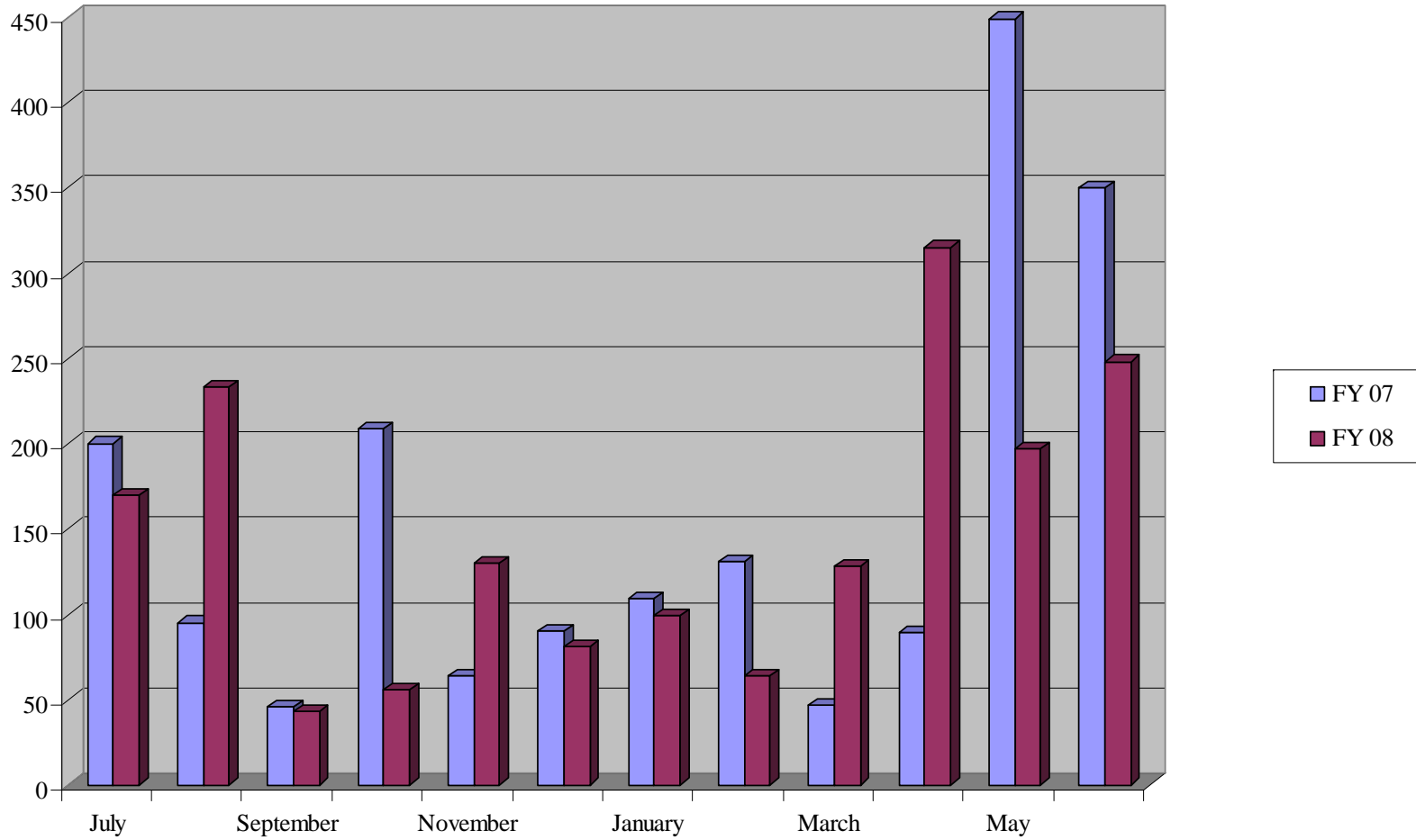


Licensed Wine Direct Shippers Comparison FY07/FY08



TIPS TRAINED SERVERS

TIPS Trained Servers FY 07 and FY 08
FY07 Total = 1879
FY08 Total = 1764



Mineral Tax Division

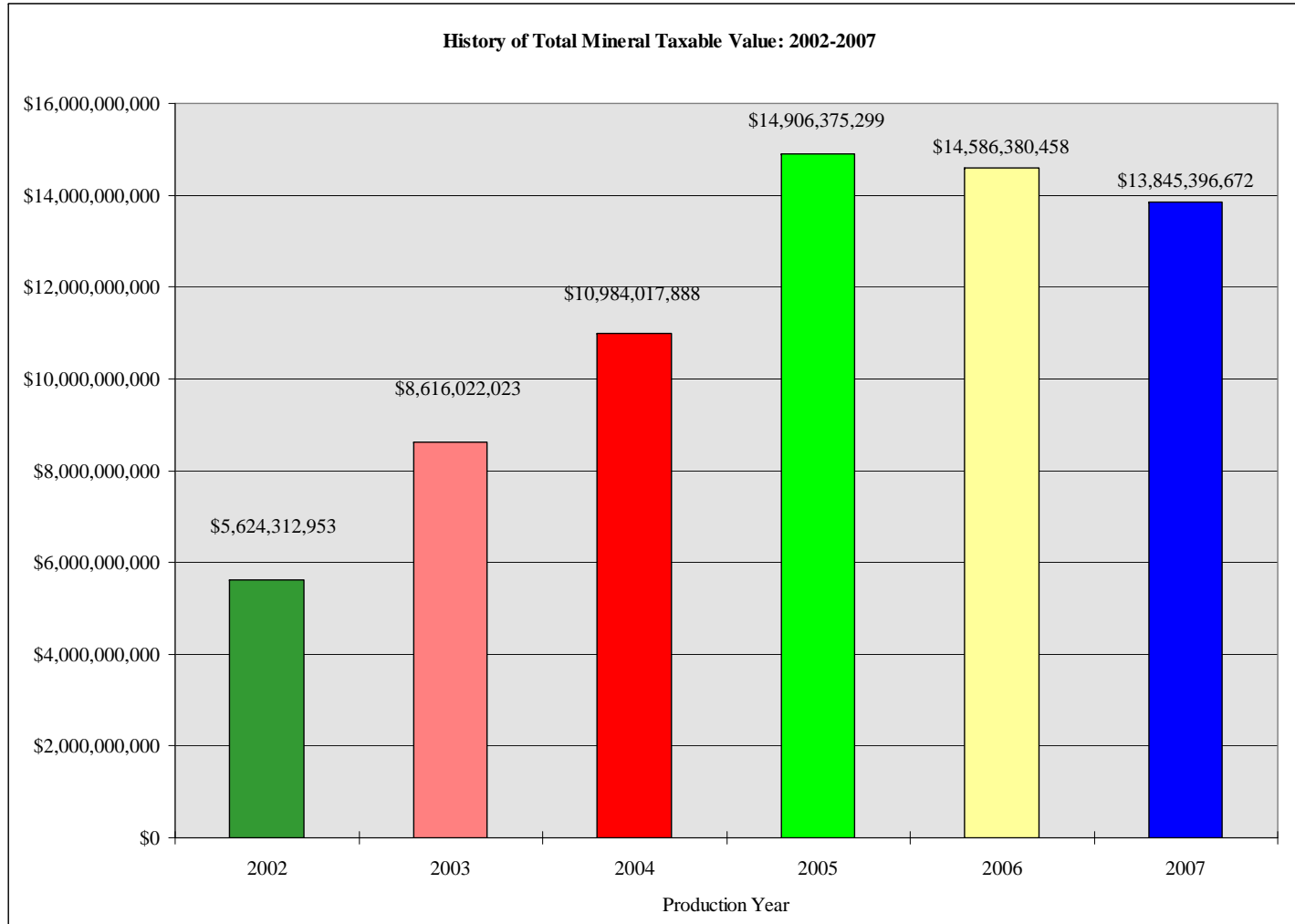


681 Atlantic & Pacific Oil Co. Wells, Uinta Co., Wyo.

MINERAL TAX DIVISION GENERAL INFORMATION

Division Contact	Craig Grenvik, Administrator (307) 777-5237 Mineral Tax Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 Craig.Grenvik@wy.gov
Statutory References	W.S. 39-11-101 through 39-11-111; 39-14-101 through 39-14-801
Authorized Personnel	19 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 Operating Budget	\$7,727,999
Division Fiscal Year Expenditures	\$1,464,463
Division Mission:	<p>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.</p>

HISTORY OF TAXABLE VALUATION OF MINERAL PRODUCTION



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.

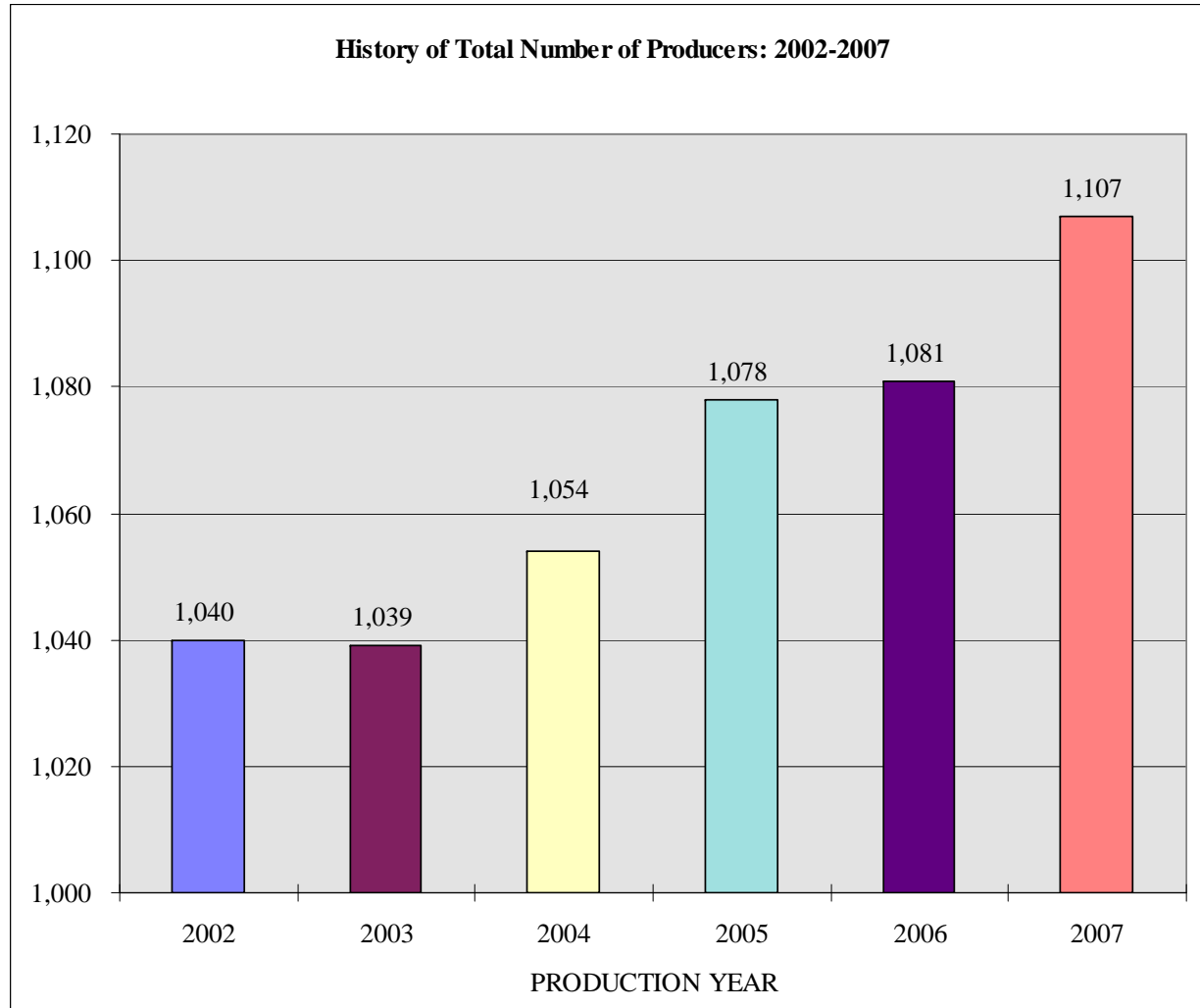
SEVERANCE TAX RATES

MINERAL	EXEMPTION CLASSIFICATION	RATE
Natural Gas	BASE	6.0%
Natural Gas	NEW WELL	2.0%
Lease Condensate	BASE	6.0%
Oil	BASE	6.0%
Oil	NEW WELL	2.0%
Oil	STRIPPER 10	4.0%
Oil	STRIPPER 15	4.0%
Oil	TERTIARY PRODUCTION	4.0%
BENTONITE	BASE	2.0%
CLAY	BASE	2.0%
DECORATIVE STONE	BASE	2.0%
FLEDSPAR	BASE	2.0%
GOLD	BASE	2.0%
GRANITE BALLAST	BASE	2.0%
GYPSUM	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%
SAND & GRAVEL	BASE	2.0%
SHALE	BASE	2.0%
SODIUM PHOSPHATE	BASE	2.0%
SURFACE COAL	BASE	7.0%
TRONA	BASE	4.0%
UNDERGROUND COAL	BASE	3.75%
URANIUM	BASE	4.0%
ZEOLITE	BASE	2.0%

TOP 25 TAXPAYERS BY TAXABLE VALUE RANK

Taxpayer	Taxable Value Rank	Taxable Value
Encana Oil & Gas (USA), Inc.	1	\$ 1,392,972,170
BP America Production Company	2	\$ 1,022,503,809
Powder River Coal Company	3	\$ 761,446,693
Thunder Basin Coal Company LLC	4	\$ 706,906,510
Ultra Resources, Inc.	5	\$ 552,170,605
Marathon Oil Company	6	\$ 471,669,343
Merit Energy Company	7	\$ 429,179,289
Anadarko E & P Co. LLP.	8	\$ 426,822,760
Shell Rocky Mountain Production LLC	9	\$ 406,327,159
Lance Oil & Gas Company, Inc.	10	\$ 393,172,712
Devon Energy Production Company LP.	11	\$ 383,178,458
Foundation Coal West, Inc.	12	\$ 356,165,708
Chevron USA, Inc.	13	\$ 301,907,481
Caballo Coal Company	14	\$ 291,882,412
Questar Exploration & Prod. Co.	15	\$ 281,259,759
Williams Production RMT Company	16	\$ 275,704,487
Antelope Coal Company	17	\$ 254,383,223
EOG Resources, Inc.	18	\$ 245,193,106
Cordero Mining Company	19	\$ 236,811,410
Jacobs Ranch Coal Company	20	\$ 235,943,520
Burlington Resources Oil & Gas Co.	21	\$ 209,041,138
Howell Petroleum Corporation	22	\$ 206,595,853
Anadarko Petroleum Corporation	23	\$ 183,237,165
Pennaco Energy, Inc.	24	\$ 166,754,264
Yates Petroleum Corporation	25	\$ 165,381,252

HISTORY OF NUMBER OF PRODUCERS



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.

MINERAL SEVERANCE TAX DISTRIBUTION

The following Distribution Summary reflects the net amount transferred for each fiscal year.

Fiscal Year	General Fund	Permanent WY Mineral Trust Fund	Cities, Towns and Counties	Budget Reserve	WY Water Development Account	Water Development Account II
1992	70,716,330.11	53,234,066.89	22,640,451.57	31,428,736.69	20,548,813.47	3,773,408.75
1993	67,762,033.94	53,381,266.56	23,312,006.21	44,976,123.46	16,157,632.50	3,885,334.61
1994	66,975,732.57	51,963,897.86	22,787,185.39	39,069,045.27	15,872,306.18	3,797,888.40
1995	57,892,925.52	43,400,425.02	16,966,250.89	29,233,577.06	15,674,745.41	2,827,728.30
1996	64,234,237.78	48,754,014.06	18,715,495.00	29,841,990.61	17,115,873.77	3,119,262.82
1997	72,707,640.45	56,747,013.93	23,450,207.84	33,499,478.07	16,902,062.72	3,908,386.80
1998	75,171,024.00	56,707,431.74	21,542,518.94	34,116,785.12	19,747,220.63	3,590,439.13
1999	62,489,743.75	48,664,635.64	17,710,119.32	28,164,692.61	18,123,903.60	2,753,030.58
2000	87,686,187.80	69,719,686.84	30,085,940.02	39,082,121.66	18,040,045.26	4,779,071.26
2001	64,779,356.93	45,243,235.48	22,934,387.76	23,409,028.05	8,834,965.33	3,822,329.18
2002	121,716,854.01	72,269,085.68	21,474,736.00	39,071,859.23	19,356,903.64	3,442,023.78
2003	156,638,553.48	104,690,344.55	20,764,871.62	105,317,275.73	19,242,468.41	3,323,943.11
2004	188,980,873.35	136,108,466.59	21,298,455.81	171,441,375.89	19,858,973.13	3,412,847.04
2005	224,860,153.24	203,340,444.84	22,133,890.52	233,984,828.56	19,274,886.14	3,552,080.59
2006	255,003,191.81	406,945,373.80	22,784,727.41	279,579,500.25	19,200,918.02	3,660,547.93
2007	227,781,018.88	346,588,460.81	21,782,896.58	228,678,827.19	20,038,040.31	3,493,592.43
2008	262,635,304.62	443,081,306.80	20,200,974.42	323,214,287.72	19,297,546.69	3,229,980.07

Fiscal Year	Water Development Account III	DEQ Leaking Underground Storage Tanks	WY Highway Fund	Capital Construction Account	Road Construction	Capital Facilities Revenue Account
1992		2,904,536.84	21,448,514.05			21,606,141.71
1993		6,768,414.44	9,801,190.06			19,693,024.18
1994		6,503,038.73	18,230,924.43			
1995		7,330,215.94	14,739,195.34			323,879.30
1996		5,343,586.44	17,576,836.88			121,461.27
1997		8,584,975.11	17,382,750.57			41,474.29
1998		7,660,595.17	19,194,741.27			188,523.59
1999		9,465,812.93	6,105,467.27	1,728,331.48		39,744.19
2000		10,050,929.58	9,108,600.90	4,346,562.81	4,898,265.04	9,009.80
2001		3,736,405.98	12,450,532.79	3,922,089.55	605,117.28	
2002		10,223,865.51	7,448,385.38	4,394,970.51	4,503,690.49	
2003		10,290,694.51	6,950,286.71	4,400,000.00	4,500,000.00	97,227.90
2004		10,439,593.96	7,717,057.48	4,386,528.37	4,495,031.14	
2005		11,291,382.43	7,884,606.75	4,386,525.41	4,495,024.84	
2006	775,113.91	11,500,112.15	8,269,185.49	3,611,539.67	4,495,030.98	
2007	775,142.44	12,211,542.04	8,159,373.34	3,611,544.94	4,495,041.43	
2008	775,217.07	11,575,738.34	6,610,973.47	3,611,613.57	4,495,110.25	

Notes:

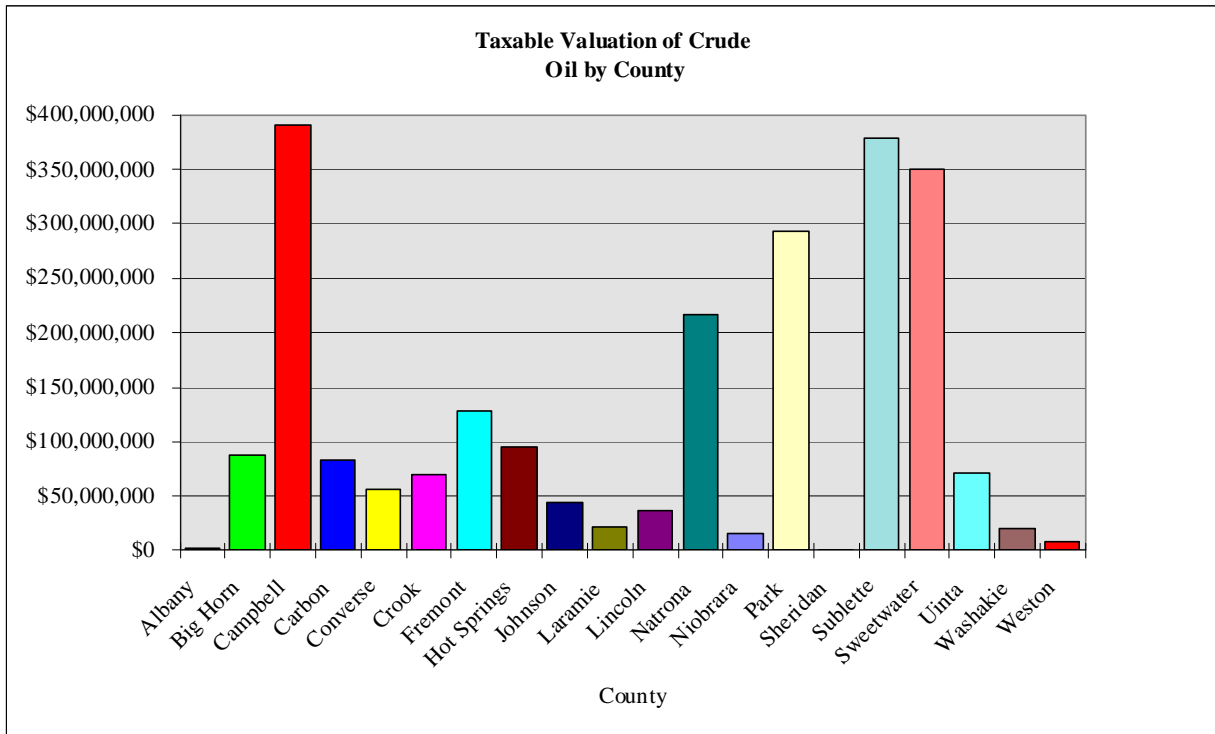
Distribution to the School Foundation account ended in January 2000 due to reaching the statutory \$20,000,000 cap.

STATE ASSESSED VALUATIONS PRODUCTION YEAR 2007

(SOURCE: 2007 ANNUAL GROSS PRODUCT RETURNS)

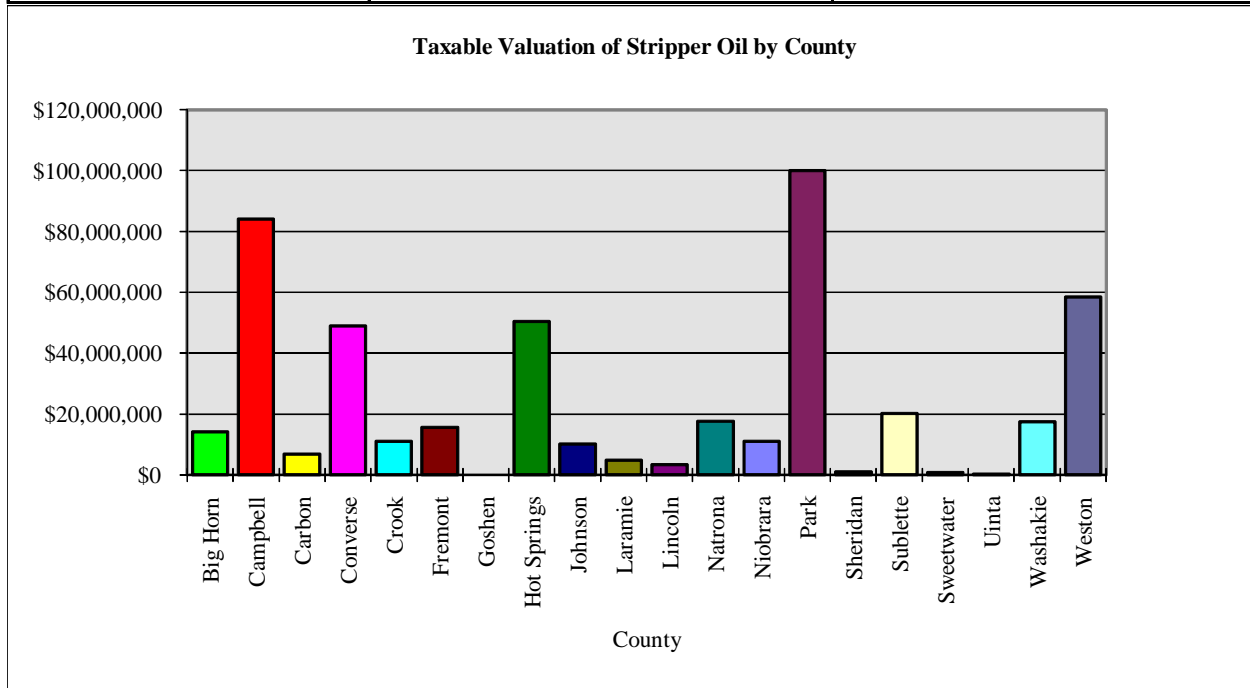
Mineral: Crude Oil

County	Gross Sales Units	Taxable Valuation
Albany	34,703	1,551,460
Big Horn	1,798,419	88,047,284
Campbell	7,285,506	390,932,669
Carbon	1,346,287	83,091,477
Converse	976,240	56,183,640
Crook	1,403,559	68,992,092
Fremont	2,801,481	128,608,111
Hot Springs	2,121,919	94,230,343
Johnson	817,401	43,501,512
Laramie	320,705	21,003,086
Lincoln	612,680	36,592,315
Natrona	3,416,851	217,371,571
Niobrara	297,889	15,477,005
Park	6,229,441	292,427,520
Sheridan	4,807	261,415
Sublette	6,653,643	379,427,548
Sweetwater	5,345,850	349,825,498
Uinta	1,212,900	70,620,328
Washakie	403,830	19,641,443
Weston	130,833	7,904,020
CRUDE OIL Total	43,214,944	2,365,690,337



This is the total amount of crude oil and lease condensate value subject to severance and ad valorem tax produced in 2007.

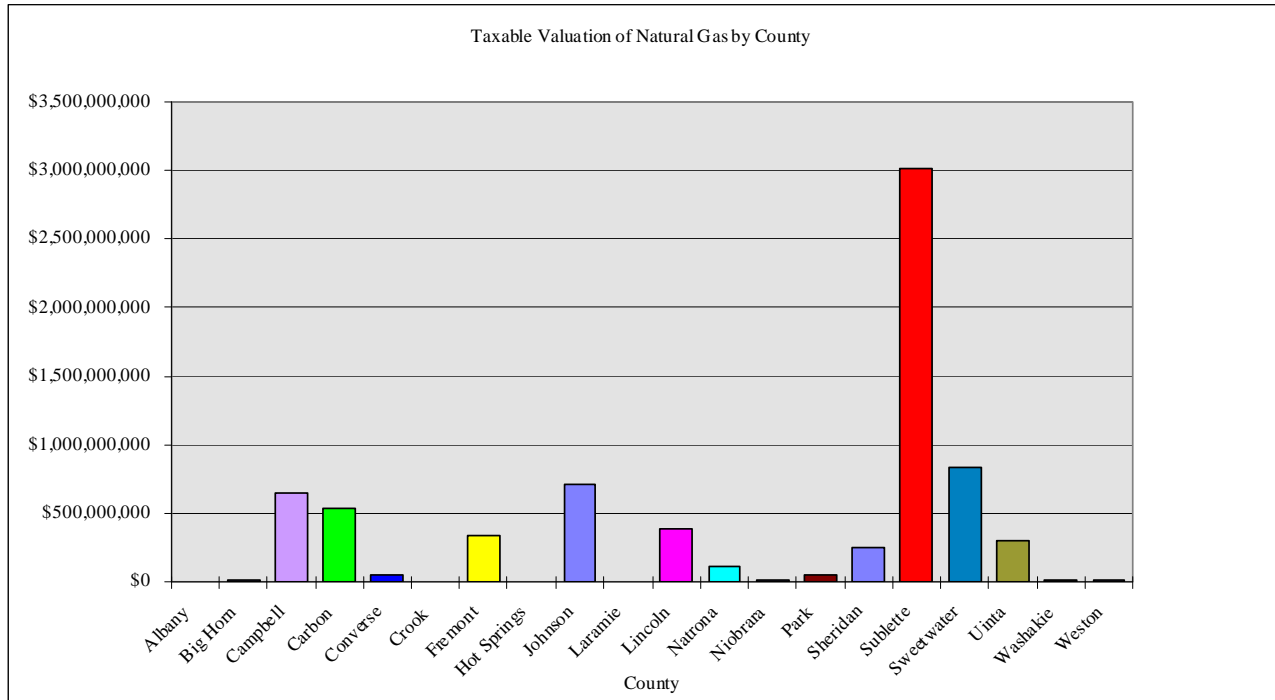
County	Gross Sales Units	Taxable Valuation
Albany	21,069	1,297,023
Big Horn	303,818	14,226,181
Campbell	1,502,324	84,092,921
Carbon	116,412	6,809,986
Converse	841,432	48,936,535
Crook	224,629	11,121,870
Fremont	330,899	15,602,277
Goshen	0	0
Hot Springs	1,036,194	50,481,133
Johnson	185,457	10,123,711
Laramie	81,014	4,790,452
Lincoln	58,242	3,343,250
Natrona	342,606	17,670,959
Niobrara	196,979	10,982,718
Park	2,189,508	99,911,768
Sheridan	17,821	974,726
Sublette	373,183	20,250,224
Sweetwater	14,105	840,712
Uinta	3,371	191,371
Washakie	376,857	17,379,073
Weston	980,212	58,479,717
STRIPPER OIL Total	9,196,132	477,506,607



This is the total amount of crude oil and lease condensate value subject to the reduced severance rate on oil wells with an average of less than 10 bbls/day (15 bbl/day if the price is less than \$20.00)

Mineral: Natural Gas

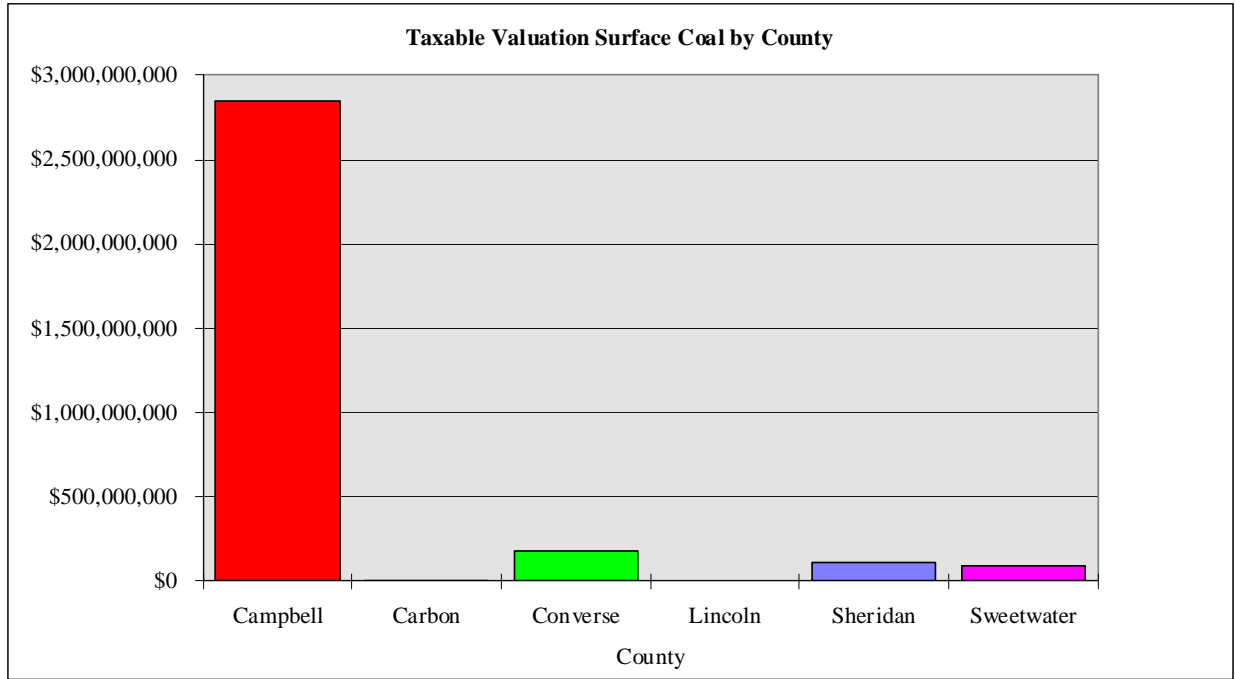
County	Gross Sales Units	Taxable Valuation
Albany	0	0
Big Horn	2,691,465	9,372,105
Campbell	172,699,153	654,653,305
Carbon	103,569,986	530,169,868
Converse	9,384,698	47,079,123
Crook	9,523	13,386
Fremont	123,122,643	337,906,699
Hot Springs	243,474	1,036,096
Johnson	161,678,595	707,931,853
Laramie	41,142	197,855
Lincoln	87,162,882	391,633,564
Natrona	27,990,886	117,653,259
Niobrara	1,871,427	6,699,383
Park	12,011,915	53,644,720
Sheridan	59,451,064	254,146,942
Sublette	935,946,345	3,007,854,575
Sweetwater	185,169,485	840,125,435
Uinta	125,652,419	293,949,354
Washakie	2,634,698	9,240,763
Weston	1,534,207	8,028,582
NATURAL GAS Total	2,012,866,007	7,271,336,867



Total Natural Gas includes the value of both processed and unprocessed gas for calendar year 2007.

Mineral: Surface Coal

County	Taxable Units	Taxable Valuation
Campbell	411,822,169	2,852,086,593
Carbon	134,207	3,811,351
Converse	24,726,799	182,288,435
Hot Springs	443	10,631
Lincoln	5,190,147	110,051,633
Sweetwater	7,268,167	95,837,312
SURFACE COAL Total	449,141,932	3,244,085,955



This chart and table shows the total taxable value of coal reported in each county by surface mining techniques for calendar year 2007.

Mineral: Underground Coal *

County	Taxable Units	Taxable Valuation
Sweetwater	2,821,835	35,461,817
UNDGRND COAL Total	2,821,835	35,461,817

Mineral: Trona *

County	Taxable Units	Taxable Valuation
Sweetwater	19,660,455	339,684,701
TRONA Total	19,660,455	339,684,701

Mineral: Uranium *

County	Taxable Units	Taxable Valuation
Campbell	0	0
Converse	1,984,267	19,929,956
Johnson	0	0
Sweetwater	0	0
URANIUM Total	1,984,267	19,929,956

Mineral: Bentonite *

County	Taxable Units	Taxable Valuation
Big Horn	2,707,904	35,122,591
Crook	593,369	7,084,736
Hot Springs	2,849	25,665
Johnson	478,416	3,673,562
Natrona	72,160	565,793
Washakie	177,119	2,155,340
BENTONITE Total	4,031,817	48,627,687

Mineral: Clay *

County	Taxable Units	Taxable Valuation
Uinta	94,256	285,653
CLAY Total	94,256	285,653

Mineral: Decorative Stone *

County	Taxable Units	Taxable Valuation
Carbon	0	0
Hot Springs	0	0
Johnson	67	10,065
Lincoln	4,417	226,040
Platte	0	0
DECORATIVE STN Total	4,484	236,105

Mineral Feldspar *

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

Mineral: Granite Ballast *

County	Taxable Units	Taxable Valuation
Albany	0	0
Laramie	2,885,307	7,680,009
GRANITE BALLAST Total	2,885,307	7,680,009

Mineral: Gypsum *

County	Taxable Units	Taxable Valuation
Albany	83,142	231,518
Big Horn	269,663	945,143
Crook	9,139	164,463
Park	106,680	1,223,907
GYPSUM Total	468,624	2,565,031

Mineral: Sand & Gravel *

County	Taxable Units	Taxable Valuation
Albany	68,543	189,182
Big Horn	46,736	59,636
Campbell	3,714,914	5,002,535
Carbon	888,207	1,558,773
Converse	770,556	1,099,166
Crook	634,255	1,050,147
Fremont	575,195	937,308
Goshen	35,077	45,812
Hot Springs	45,922	49,670
Johnson	857,769	1,573,047
Laramie	766,213	1,091,949
Lincoln	613,792	1,235,660
Natrona	1,198,969	3,028,733
Niobrara	50,366	64,568
Park	564,390	757,853
Platte	824,198	1,264,665
Sheridan	684,273	1,171,514
Sublette	795,893	1,943,896
Sweetwater	1,280,683	2,271,151
Teton	735,195	2,433,564
Uinta	488,161	872,861
Washakie	166,712	210,359
Weston	229,590	375,500
SAND & GRAVEL Total	16,035,609	28,287,549

Mineral: Sodium Sulphate *

County	Taxable Units	Taxable Valuation
Natrona	0	0
SODIUM SULPHATE Total	0	0

Mineral: Limestone *

County	Taxable Units	Taxable Valuation
Albany	763,088	1,412,090
Crook	358,609	802,247
Laramie	0	0
Platte	18,894	65,671
LIMESTONE Total	1,140,591	2,280,008

Mineral: Shale *

County	Taxable Units	Taxable Valuation
Albany	193,650	232,871
SHALE Total	193,650	232,871

Mineral: Gold *

County	Taxable Units	Taxable Valuation
Albany	0	0
GOLD Total	0	0

Mineral: Zeolite *

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

Mineral: Leonardite *

County	Taxable Units	Taxable Valuation
Converse	51,167	1,061,176
LEONARDITE Total	51,167	1,061,176

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

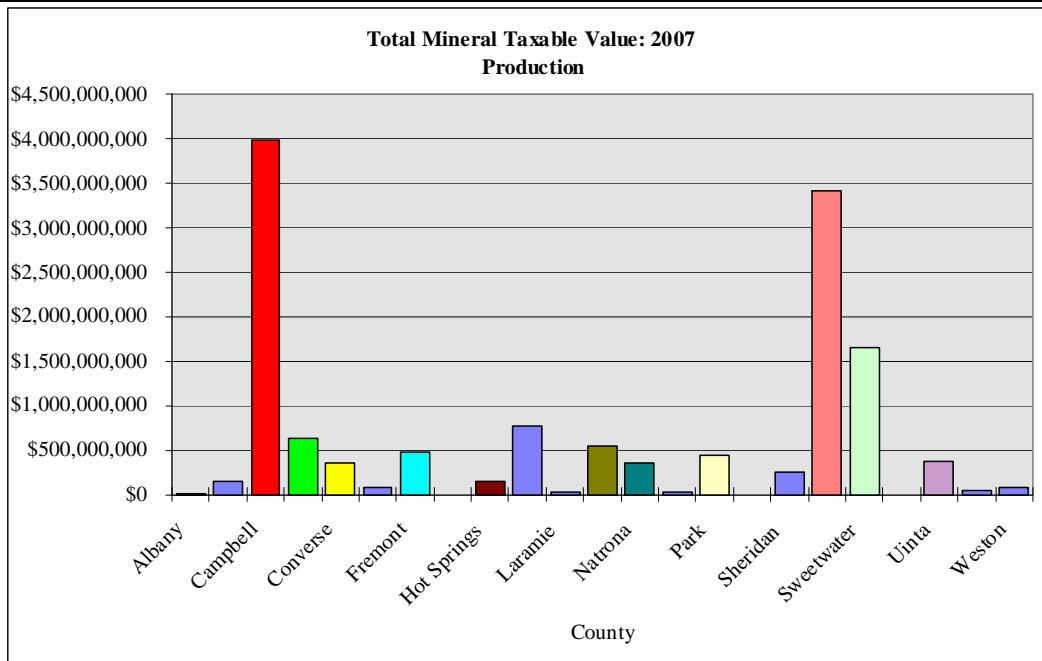
Mineral: Moss Rock *

County	Taxable Units	Taxable Valuation
Albany	923	32,305
Carbon	904	94,844
Converse	109	2,357
Goshen	3,784	314,837
MOSS ROCK Total	5,720	444,343

* The preceding charts show the taxable value of the named mineral in calendar year 2007.

TOTAL MINERAL TAXABLE VALUE OF 2007 PRODUCTION BY COUNTY

County	Total Mineral Taxable Valuation	Percentage of Statewide Total
Albany	4,946,449	0.036%
Big Horn	147,772,940	1.067%
Campbell	3,986,575,635	28.794%
Carbon	625,536,299	4.518%
Converse	356,580,388	2.575%
Crook	89,228,941	0.644%
Fremont	483,054,395	3.489%
Goshen	360,649	0.003%
Hot Springs	145,833,538	1.053%
Johnson	766,813,750	5.538%
Laramie	34,763,351	0.251%
Lincoln	543,082,462	3.922%
Natrona	356,290,315	2.573%
Niobrara	33,223,674	0.240%
Park	447,965,768	3.235%
Platte	1,330,336	0.010%
Sheridan	256,746,985	1.854%
Sublette	3,409,476,243	24.625%
Sweetwater	1,664,046,626	12.019%
Teton	2,433,564	0.018%
Uinta	365,919,567	2.643%
Washakie	48,626,978	0.351%
Weston	74,787,819	0.540%
GRAND TOTAL	\$13,845,396,672	100.000%



This table and chart show the total taxable value of all minerals produced in each county for 2007 calendar year.

COUNTY AND STATEWIDE AVERAGE 2008 MILL LEVIES APPLIED TO
2007 MINERAL PRODUCTION

County	Average Mineral 2008 Mill Levies	Total Ad Valorem Production Tax Assessed
Albany	64.000	\$316,573
Big Horn	72.698	\$10,742,763
Campbell	60.166	\$239,856,596
Carbon	65.388	\$40,902,356
Converse	59.835	\$21,335,891
Crook	61.529	\$5,490,172
Fremont	71.811	\$34,688,383
Goshen	68.000	\$24,524
Hot Springs	71.200	\$10,383,348
Johnson	70.034	\$53,703,033
Laramie	72.348	\$2,515,051
Lincoln	62.340	\$33,855,507
Natrona	66.029	\$23,525,534
Niobrara	68.500	\$2,275,822
Park	71.741	\$32,137,372
Platte	71.746	\$95,446
Sheridan	66.240	\$17,006,800
Sublette	58.953	\$201,000,044
Sweetwater	65.747	\$109,406,690
Teton	57.420	\$139,735
Uinta	62.954	\$23,036,262
Washakie	67.024	\$3,259,182
Weston	71.202	\$5,325,022
Statewide	62.911	\$871,022,106

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 Albany County, the average mill levy of 67.000 mills is equal to 6.700% of the value is due as ad valorem production tax.

TAXABLE PRODUCTION, VALUATION AND TAXES BASED ON 2007 PRODUCTION

Mineral	Units of Taxable Valuation	Taxable Valuation Certified in May, 2008	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	4,031,817	\$ 48,627,687	\$ 12.06	70.374	\$3,422,135.00	\$ 0.85	0.02	\$ 972,554	\$ 0.2412
Clay	94,256	\$ 285,653	\$ 3.03	62.089	\$17,736.00	\$ 0.19	0.02	\$ 5,713	\$ 0.0606
Coal (Surface)	449,141,932	\$ 3,244,085,955	\$ 7.22	60.363	\$195,822,785.00	\$ 0.44	0.07	\$ 227,086,017	## \$ 0.5056
Coal (Underground)	2,821,835	\$ 35,461,817	\$ 12.57	66.427	\$2,355,622.00	\$ 0.83	0.0375	\$ 1,329,818	\$ 0.4713
Decorative Stone	4,484	\$ 236,105	\$ 52.65	63.857	\$15,077.00	\$ 3.36	0.02	\$ 4,722	\$ 1.0531
Feldspar	-	\$ -		66.000	\$0.00		0.02	\$ -	
Granite Ballast	2,885,307	\$ 7,680,009	\$ 2.66	69.910	\$536,909.00	\$ 0.19	0.02	\$ 153,600	\$ 0.0532
Gypsum	468,624	\$ 2,565,031	\$ 5.47	71.693	\$183,895.00	\$ 0.39	0.02	\$ 51,301	\$ 0.1095
Leonardite	51,167	\$ 1,061,176	\$ 20.74	67.280	\$71,396.00	\$ 1.40	0.02	\$ 21,224	\$ 0.4148
Limestone	1,140,591	\$ 2,280,008	\$ 2.00	63.221	\$144,145.00	\$ 0.13	0.02	\$ 45,600	\$ 0.0400
Natural Gas #	2,012,866,007	\$ 7,271,336,867	\$ 3.61	62.710	\$455,984,287.00	\$ 0.23	0.06	\$ 436,280,212	\$ 0.2167
Oil-Crude #	43,214,944	\$ 2,365,690,337	\$ 54.74	65.250	\$154,360,857.00	\$ 3.57	0.06	\$ 130,633,403	### \$ 3.0229
Oil-Stripper #	9,196,132	\$ 477,506,607	\$ 51.92	66.825	\$31,909,230.00	\$ 3.47	0.04	\$ 19,100,264	\$ 2.0770
Sand & Gravel	16,035,609	\$ 28,287,549	\$ 1.76	64.468	\$1,823,643.00	\$ 0.11	0.02	\$ 565,751	\$ 0.0353
Shale	193,650	\$ 232,871	\$ 1.20	64.000	\$14,904.00	\$ 0.08	0.02	\$ 4,657	\$ 0.0240
Sodium Sulphate	-	\$ -		66.000	\$0.00		0.02	\$ -	
Moss Rock	5,720	\$ 444,343	\$ 77.68	66.048	\$29,348.00	\$ 5.13	0.02	\$ 8,887	
Trona	19,660,455	\$ 339,684,701	\$ 17.28	68.080	\$23,125,734.00	\$ 1.18	0.04	\$ 13,587,388	\$ 0.6911
Uranium *	1,984,267	\$ 19,929,956	\$ 10.04	60.432	\$1,204,403.00	\$ 0.61	0.04	\$ 797,198	\$ 0.4018
Mis. Const. Materials	-	\$ -		58.834	\$0.00		0.02	\$ -	
Totals		\$ 13,845,396,672			\$ 871,022,106			\$ 830,648,309	

Taxable units for oil and gas are gross sales units.

Taxable units for crude and stripper (combined) is 50,032,004 barrels.

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

These figures reflect the application of various tax incentive statutes which result in a reduced severance tax collection and were calculated using actual severance taxes paid as of 08/26/2008.

* Taxable units for uranium are in pounds.

Property Tax Division



PROPERTY TAX DIVISION GENERAL INFORMATION

Division Contact	Marvin N. Applequist, Administrator (307) 777-5235 Property Tax Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 mapple@state.wy.us
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	14 full-time
Organizational Structure	Appraisal Services Group, Technical Services Group
Clients Served	Mineral taxpayers, other state agencies, other governmental entities
Division Biennium Operating Budget	\$5,115,630
Division Fiscal Year Expenditures:	\$1,735,740

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-2008

Locally Assessed Values

Real Property	\$6,864,883,040
Personal Property	\$270,395,901
TOTAL	\$7,135,278,941

The values represent 32.6% of the total state value.

State Assessed Values

Number of Companies or Producers	Type of Company or Production	Assessed Value
534	Oil	2,843,196,944
296	Natural Gas	7,271,144,479
16	Coal	3,279,547,772
7	Bentonite	48,627,687
4	Trona	339,684,701
3	Uranium	19,929,956
212	Sand & Gravel	28,287,549
35	All Other Minerals	14,785,196
21	Natural Gas Pipelines	207,114,657
21	Cell./Reseller Telephones	14,983,084
14	Airlines	8,252,804
13	Rural Telephones	12,541,522
14	Major Telephones	30,686,171
26	Private Electrics/Gas	222,243,908
12	Municipal Electrics	4,835,704
23	Rural Electrics	99,357,497
16	Liquid Pipelines	63,443,559
3	Railroads	235,727,157
11	Cable and Satellite	18,661,910
	TOTAL	14,763,052,257

The values represent 67.4% of the total state value.

LOCALLY ASSESSED VALUATIONS FOR THE YEAR 2008

	Total Irrigated Lands		Total Dry Farm		Total Range Lands		Total Agricultural Lands	
	Acres	Valuation	Acres	Valuation	Acres	Valuation	Acres	Valuation
Albany	71,058	1,572,856	0	0	1,613,359	5,033,938	1,684,417	6,606,794
Big Horn	111,171	10,443,022	0	0	200,092	1,522,053	311,263	11,965,075
Campbell	157	12,889	80,646	1,471,953	2,138,790	6,573,407	2,219,593	8,058,249
Carbon	138,221	4,290,707	9,983	147,360	1,767,886	3,966,858	1,916,090	8,404,925
Converse	42,737	3,354,049	5,826	99,974	1,871,881	6,590,851	1,920,444	10,044,874
Crook	4,025	307,016	131,314	2,062,741	1,226,966	7,204,024	1,362,305	9,573,781
Fremont	121,612	7,790,949	0	0	616,252	2,660,620	737,864	10,451,569
Goshen	111,489	9,530,729	164,807	2,546,011	991,033	6,119,394	1,267,329	18,196,134
Hot Springs	24,250	1,822,920	0	0	363,580	1,221,532	387,830	3,044,452
Johnson	57,380	5,324,761	2,400	33,761	1,544,642	6,686,384	1,604,422	12,044,906
Laramie	37,274	3,021,330	263,742	4,521,460	1,081,434	5,830,691	1,382,450	13,373,481
Lincoln	77,248	4,255,730	18,362	308,776	416,064	1,566,603	511,674	6,131,109
Natrona	24,563	1,990,062	1,007	17,310	1,281,700	3,871,244	1,307,270	5,878,616
Niobrara	11,595	800,787	40,403	637,402	1,302,076	4,507,460	1,354,074	5,945,649
Park	111,763	10,177,278	0	0	553,219	2,527,613	664,982	12,704,891
Platte	75,281	5,445,453	90,403	1,454,304	841,660	2,902,274	1,007,344	9,802,031
Sheridan	63,922	5,329,775	26,033	420,208	894,350	4,554,486	984,305	10,304,469
Sublette	133,365	2,952,025	0	0	411,434	3,163,740	544,799	6,115,765
Sweetwater	23,549	1,052,421	0	0	1,697,417	3,359,022	1,720,966	4,411,443
Teton	13,372	803,855	4,450	87,980	17,343	456,999	35,165	1,348,834
Unita	74,302	2,959,972	0	0	637,566	2,020,322	711,868	4,980,294
Washakie	43,708	4,466,362	2,827	38,525	301,552	1,427,996	348,087	5,932,883
Weston	2,949	83,109	31,355	470,413	1,010,697	3,455,492	1,045,001	4,009,014
Totals	1,374,991	87,788,057	873,558	14,318,178	22,780,993	87,223,003	25,029,542	189,329,238

	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	12,173,080	44,754,787	10,979,511	67,907,378	49,251,326	154,574,036	2,189,681	206,015,043
Big Horn	1,131,009	4,628,193	4,836,183	10,595,385	9,835,528	30,573,853	6,323,665	46,733,046
Campbell	12,094,398	33,646,252	11,144,968	56,885,618	41,063,667	116,345,558	5,783,198	163,192,423
Carbon	3,334,791	11,030,912	4,663,164	19,028,867	20,155,041	57,226,099	2,084,148	79,465,288
Converse	2,237,264	8,798,465	3,774,681	14,810,410	15,007,470	53,472,537	1,331,911	69,811,918
Crook	784,807	3,211,706	2,654,973	6,651,486	17,166,515	21,761,923	1,309,833	40,238,271
Fremont	9,963,547	27,837,927	9,990,191	47,791,665	58,960,140	141,444,423	3,519,773	203,924,336
Goshen	1,646,231	5,622,385	5,556,985	12,825,601	8,330,560	49,506,178	910,662	58,747,400
Hot Springs	1,044,065	4,426,925	1,556,992	7,027,982	7,478,364	16,426,026	1,062,644	24,967,034
Johnson	3,108,853	7,220,428	5,182,885	15,512,166	28,438,870	45,618,458	557,831	74,615,159
Laramie	34,564,634	104,333,207	31,495,335	170,393,176	117,722,287	386,719,597	4,685,820	509,127,704
Lincoln	9,534,112	11,083,878	4,245,247	24,863,237	87,372,981	101,582,072	1,830,667	190,785,720
Natrona	31,053,208	90,567,276	35,439,362	157,059,846	115,366,414	311,077,936	9,939,116	436,383,466
Niobrara	309,701	1,136,916	1,167,200	2,613,817	1,623,711	7,526,669	68,940	9,219,320
Park	14,440,016	26,621,014	9,336,840	50,397,870	79,898,162	153,359,649	4,420,178	237,677,989
Platte	796,098	5,686,158	2,879,189	9,361,445	8,433,670	31,544,170	1,400,153	41,377,993
Sheridan	15,010,785	28,003,124	10,418,808	53,432,717	81,621,720	176,583,399	3,637,273	261,842,392
Sublette	9,402,502	10,288,444	11,996,560	31,687,506	63,403,771	67,938,371	643,734	131,985,876
Sweetwater	18,145,011	38,496,791	9,896,331	66,538,133	37,212,466	159,764,210	6,816,858	203,793,534
Teton	79,736,149	71,966,406	16,990,098	168,692,653	618,799,102	489,470,873	915,806	1,109,185,781
Unita	4,180,413	13,087,504	5,455,383	22,723,300	20,887,419	75,972,340	2,597,699	99,457,458
Washakie	2,942,829	6,579,518	3,730,372	13,252,719	11,180,452	30,849,077	1,156,281	43,185,810
Weston	607,703	2,579,154	1,299,205	4,486,062	7,276,670	20,692,904	2,519,567	30,489,141
Totals	268,241,206	561,607,370	204,690,463	1,034,539,039	1,506,486,306	2,700,030,358	65,705,438	4,272,222,102

	Food Manufacturing	Beveage Manufacturing	Textile Mill Products Manufacturing	Apparel Manufacturing	Leather Manufacturing	Wood Products Manufacturing	Printing - Newspapers, Books, etc.	Chemical Manufacturing
Albany	0	0	0	0	0	703,609	134,394	33,579
Big Horn	519,594	0	0	0	0	32,410	0	0
Campbell	0	0	0	0	0	0	0	0
Carbon	0	0	0	0	0	225,692	78,430	0
Converse	104,656	0	0	0	4,288	4,252	62,659	509,159
Crook	0	0	0	0	0	79,563	0	0
Fremont	666,027	0	0	0	16,495	37,995	131,468	56,345
Goshen	903,073	0	0	0	0	0	49,905	0
Hot Springs	0	0	0	0	0	2,098	0	0
Johnson	5,005	0	15,853	0	0	3,997	0	44,365
Laramie	203,503	0	0	47,103	0	2,215,925	1,006,090	1,337,055
Lincoln	90,645	0	0	90,176	0	55,678	0	1,230,326
Natrona	0	0	0	0	0	0	667,948	410,919
Niobrara	15,809	0	0	0	0	580	0	0
Park	15	21	0	0	0	0	0	0
Platte	9,527	13,274	0	0	0	8,079	2,520	6,747
Sheridan	282	37	11	0	0	189,509	123,635	0
Sublette	0	107,645	0	0	0	0	0	0
Sweetwater	0	0	0	0	0	0	16,914	13,948,917
Teton	0	100,600	0	0	0	0	140,720	0
Unita	0	0	0	0	0	0	0	0
Washakie	763,463	2,042,867	0	0	0	13,241	88,462	33,156
Weston	0	0	0	0	0	89,479	0	0
Totals	3,281,599	2,264,444	15,864	132,279	20,783	3,662,107	2,503,145	17,610,568

	Plastic & Rubber Product Manufacturing	Non-Metallic Mineral Product Manufacturing	Primay Metal Manufacturing	Fabricated Metal Product Manufacturing	Machinery Manufacturing	Computer & Electronic Product Manufacturing	Electronic Equip. Appliance, & Component Manufactruing	Transportation Equipment Manufacturing
Albany	441,825	5,076,841	3,795	92,157	13,028	18,501	1,150	0
Big Horn	0	6,988,954	0	0	0	271,254	0	0
Campbell	687,294	0	0	0	0	0	0	0
Carbon	0	0	0	0	0	0	0	0
Converse	0	382,054	0	81,614	0	0	0	1,702,402
Crook	0	523,294	0	0	7,681	86	0	252,704
Fremont	0	151,666	329,812	0	1,216	0	0	458,600
Goshen	936,018	106,409	23,947	426	48,569	0	12,313	0
Hot Springs	0	153,017	2,919	178,219	0	91	0	0
Johnson	0	0	0	0	504,795	0	0	0
Laramie	140,251	624,820	0	3,350,673	481,597	11,876	83,453	0
Lincoln	86,611	274,080	0	0	179,019	0	0	159,447
Natrona	849,460	993,028	0	180,613	968,273	0	0	532,578
Niobrara	66,894	0	0	10,429	0	38,721	0	0
Park	0	0	0	9,905	0	0	0	0
Platte	0	13,586	3,732	5,061	0	60	0	0
Sheridan	0	0	0	0	136	154,793	0	0
Sublette	0	361,990	0	0	74,704	0	0	0
Sweetwater	0	909,768	0	57,109	0	0	0	0
Teton	0	0	0	0	0	0	0	0
Unita	0	0	0	12,418	0	0	0	0
Washakie	0	684,629	0	2,264,681	0	0	0	0
Weston	0	20,491	0	0	2,480	0	0	0
Totals	3,208,353	17,264,627	364,205	6,243,305	2,281,498	495,382	96,916	3,105,731

	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	98,964	0	0	136,282	0	0	17,735	0
Big Horn	0	0	0	2,261,765	0	0	6,900	795,285
Campbell	0	0	0	138,809,167	258,857,305	0	0	0
Carbon	0	0	0	36,217,929	501,622	81,669	0	54,353,473
Converse	0	0	0	3,165,458	28,941,469	3,796,812	528	9,121,682
Crook	0	0	0	1,159,031	0	0	45,295	0
Fremont	21,800	0	0	75,014,295	0	0	172,142	123,740
Goshen	0	712	0	0	0	0	4,802	1,410,387
Hot Springs	0	0	0	5,070,869	65,312	9,071	129,068	436,920
Johnson	0	0	0	72,410,826	0	0	70,895	26,416
Laramie	204,913	0	219,713	909,616	0	0	1,998,268	27,033,389
Lincoln	114,936	0	0	150,920,368	9,709,218	0	73,206	4,742,646
Natrona	0	0	0	38,217,607	0	29,733	1,774,347	6,464,257
Niobrara	0	0	0	1,865,408	0	0	2,126	37,412
Park	0	0	0	9,454,737	0	0	0	0
Platte	0	0	0	610,734	0	0	2,587	0
Sheridan	44,901	0	0	29,353,233	85,645	0	0	0
Sublette	0	0	0	189,208,622	0	0	0	0
Sweetwater	0	0	0	136,521,707	23,868,258	0	96,713,211	0
Teton	0	0	0	0	0	0	0	0
Unita	0	0	0	46,190,806	0	0	0	8,623
Washakie	0	0	0	3,470,747	0	0	54,534	588,931
Weston	0	0	0	3,023,182	0	0	461,616	3,652,635
Totals	485,514	712	219,713	943,992,389	322,028,829	3,917,285	101,527,260	108,795,796

	Basic Chemical Manufacturing	Pipeline Transportation	Unspecified Other	Vacant Industrial Land	Tobacco Manufacturing	Paper Manufacturing	Total Industrial Property
Albany	0	0	294,080	141,770	0	0	7,207,710
Big Horn	0	73,585	213,485	431,523	0	0	11,594,755
Campbell	0	6,670	10,631,813	334,236	0	0	409,326,485
Carbon	0	0	2,773,762	164,558	0	0	94,397,135
Converse	0	6,449,880	270,109	82,188	0	0	54,679,210
Crook	0	0	6,376,979	31,047	0	0	8,475,680
Fremont	976,044	1,034,489	3,405,510	5,106	0	0	82,602,750
Goshen	0	0	146,524	28,636	0	0	3,671,721
Hot Springs	0	1,108	569	47,757	0	0	6,097,018
Johnson	0	0	2,011,038	0	0	0	75,093,190
Laramie	15,374,030	15,387	0	1,253,484	0	0	56,511,146
Lincoln	0	0	399,167	456,926	0	0	168,582,449
Natrona	1,167,333	64,151	9,951,854	273,618	0	0	62,545,719
Niobrara	0	2,539	84,918	32,947	0	0	2,157,783
Park	0	0	6,182,484	157,171	0	0	15,804,333
Platte	0	0	836,095	39,268	0	0	1,551,270
Sheridan	0	0	1,777,576	9,331	0	0	31,739,089
Sublette	0	0	0	211,601	0	0	189,964,562
Sweetwater	7,510,790	785,335	6,968,881	420,929	0	0	287,721,819
Teton	0	0	0	43,923	0	0	285,243
Unita	0	0	5,309,551	88,890	0	0	51,610,288
Washakie	0	173,517	0	79,551	0	0	10,257,779
Weston	0	0	50,555	10,990	0	0	7,311,428
Totals	25,028,197	8,606,661	57,684,950	4,345,450	0	0	1,639,188,562

	Total Agricultural Land Valuation	Total Residential Land, Improvements & Personal Property	Total Commercial Land, Improvements & Personal Property	Total Industrial Property	Total Locally Assessed
Albany	6,606,794	206,015,043	67,907,378	7,207,710	287,736,925
Big Horn	11,965,075	46,733,046	10,595,385	11,594,755	80,888,261
Campbell	8,058,249	163,192,423	56,885,618	409,326,485	637,462,775
Carbon	8,404,925	79,465,288	19,028,867	94,397,135	201,296,215
Converse	10,044,874	69,811,918	14,810,410	54,679,210	149,346,412
Crook	9,573,781	40,238,271	6,651,486	8,475,680	64,939,219
Fremont	10,451,569	203,924,336	47,791,665	82,602,750	344,770,320
Goshen	18,196,134	58,747,400	12,825,601	3,671,721	93,440,856
Hot Springs	3,044,452	24,967,034	7,027,982	6,097,018	41,136,486
Johnson	12,044,906	74,615,159	15,512,166	75,093,190	177,265,421
Laramie	13,373,481	509,127,704	170,393,176	56,511,146	749,405,507
Lincoln	6,131,109	190,785,720	24,863,237	168,582,449	390,362,515
Natrona	5,878,616	436,383,466	157,059,846	62,545,719	661,867,647
Niobrara	5,945,649	9,219,320	2,613,817	2,157,783	19,936,569
Park	12,704,891	237,677,989	50,397,870	15,804,333	316,585,083
Platte	9,802,031	41,377,993	9,361,445	1,551,270	62,092,738
Sheridan	10,304,469	261,842,392	53,432,717	31,739,089	357,318,667
Sublette	6,115,765	131,985,876	31,687,506	189,964,562	359,753,709
Sweetwater	4,411,443	203,793,534	66,538,133	287,721,819	562,464,929
Teton	1,348,834	1,109,185,781	168,692,653	285,243	1,279,512,511
Unita	4,980,294	99,457,458	22,723,300	51,610,288	178,771,340
Washakie	5,932,883	43,185,810	13,252,719	10,257,779	72,629,191
Weston	4,009,014	30,489,141	4,486,062	7,311,428	46,295,645
Totals	189,329,238	4,272,222,102	1,034,539,039	1,639,188,562	7,135,278,941

STATE ASSESSED VALUATIONS FOR THE YEAR 2008

	Airlines	Major Electrics	Municipal Electrics	REA Electrics	Gas Distribution	Gas Pipelines	Liquid Pipelines	Railroads
Albany	26,766	1,690,692	-	941,781	557,499	17,766,084	286,931	13,496,688
Big Horn	-	1,300,289	23,347	881,322	92,377	686,614	3,991,746	5,213,215
Campbell	78,533	38,593,580	1,189,790	20,222,757	591,917	9,058,835	850,064	24,173,898
Carbon	223	14,517,745	-	1,891,599	596,426	33,401,166	4,255,526	11,479,849
Converse	212	23,066,270	-	259,287	113,591	10,257,663	1,782,794	40,821,128
Crook	-	183,945	-	2,145,692	63,390	19,239	559,214	3,110,932
Fremont	74,850	2,924,396	-	3,377,232	822,271	3,719,535	2,541,363	3,393,489
Goshen	31	-	1,697,963	2,095,833	102,047	587,630	2,193,031	18,533,697
Hot Springs	48	1,213,238	-	1,047,164	51,590	173,770	2,612,290	2,137,160
Johnson	97	1,066,317	-	1,417,824	103,777	322,957	426,147	-
Laramie	5,029,831	4,159,239	110,106	2,887,858	-	9,510,066	5,580,207	21,280,935
Lincoln	144	20,156,782	-	3,404,720	531,078	21,261,524	577,741	6,918,383
Natrona	1,332,672	6,536,479	-	567,606	1,269,730	5,060,412	11,510,713	5,962,749
Niobrara	-	-	130,865	559,443	21,685	226	1,072,668	13,953,638
Park	195,158	3,255,144	1,294,569	805,182	862,797	2,272,284	749,965	2,563,745
Platte	48	148,535	389,064	48,133,582	92,269	8,084,634	3,767,405	10,431,657
Sheridan	277,029	1,559,406	-	1,217,618	-	84,338	56,239	8,745,245
Sublette	145	2,567,431	-	335,854	478,983	1,051	50,476	-
Sweetwater	139,284	61,880,322	-	476,839	1,853,187	62,092,398	11,718,907	22,346,112
Teton	1,068,033	-	-	4,369,642	817,318	-	-	-
Unita	241	24,415,845	-	827,626	958,232	21,790,436	5,696,201	9,765,029
Washakie	29,411	1,871,515	-	319,832	219,461	963,795	2,259,378	1,902,848
Weston	48	827,142	-	1,171,204	109,971	-	904,553	9,496,760
Totals	8,252,804	211,934,312	4,835,704	99,357,497	10,309,596	207,114,657	63,443,559	235,727,157

	Cellular Telephones	Major Telephones	Reseller Telephones	Rural Telephones	Cable & Satellite	Totals	Non-Minerals	Minerals	TTL of All State Assessed
Albany	746,140	1,962,012	7,689	130,006	358,412	37,970,700	37,970,700	4,946,449	42,917,149
Big Horn	194,196	99,590	5,015	2,091,988	91,256	14,670,955	14,670,955	147,772,940	162,443,895
Campbell	893,172	2,186,622	9,337	118,108	817,421	98,784,034	98,784,034	3,986,575,635	4,085,359,669
Carbon	517,799	1,755,002	24,058	680,014	264,068	69,383,475	69,383,475	625,536,299	694,919,774
Converse	440,003	762,552	5,015	35,175	255,482	77,799,172	77,799,172	356,580,388	434,379,560
Crook	86,838	18,159	12,389	489,570	103,227	6,792,595	6,792,595	89,228,941	96,021,536
Fremont	351,846	1,789,456	26,283	1,006,560	629,115	20,656,396	20,656,396	483,054,395	503,710,791
Goshen	92,297	1,071,007	15,467	56,138	253,092	26,698,233	26,698,233	360,649	27,058,882
Hot Springs	84,775	11,602	3,618	346,070	214,135	7,895,460	7,895,460	145,833,538	153,728,998
Johnson	237,682	440,717	8,365	270,336	265,512	4,559,731	4,559,731	766,813,750	771,373,481
Laramie	3,807,487	5,179,573	69,467	606,452	9,293,292	67,514,513	67,514,513	34,763,351	102,277,864
Lincoln	357,296	442,184	9,894	1,264,636	298,025	55,222,407	55,222,407	543,082,462	598,304,869
Natrona	1,860,437	4,759,128	69,916	363,959	1,177,692	40,471,493	40,471,493	356,290,315	396,761,808
Niobrara	69,367	131,517	6,789	12,706	59,295	16,018,199	16,018,199	33,223,674	49,241,873
Park	524,129	1,344,774	14,244	528,944	361,006	14,771,941	14,771,941	447,965,768	462,737,709
Platte	477,271	593,406	9,182	102,290	150,793	72,380,136	72,380,136	1,330,336	73,710,472
Sheridan	400,870	1,534,498	-	89,045	414,967	14,379,255	14,379,255	256,554,597	270,933,852
Sublette	106,948	32,634	17,317	663,910	166,225	4,420,974	4,420,974	3,409,476,243	3,413,897,217
Sweetwater	1,270,157	3,298,259	37,576	515,114	1,585,621	167,213,776	167,213,776	1,664,046,626	1,831,260,402
Teton	1,605,140	1,655,896	18,404	150,802	724,383	10,409,618	10,409,618	2,433,564	12,843,182
Unita	249,600	1,536,031	15,992	1,615,807	885,855	67,756,895	67,756,895	365,919,567	433,676,462
Washakie	104,934	79,191	12,513	867,888	138,788	8,769,554	8,769,554	48,626,978	57,396,532
Weston	96,870	2,361	9,300	536,004	154,248	13,308,461	13,308,461	74,787,819	88,096,280
Totals	14,575,254	30,686,171	407,830	12,541,522	18,661,910	917,847,973	917,847,973	13,845,204,284	14,763,052,257

COMPARISON OF STATE AND LOCAL ASSESSED VALUATION FOR THE YEARS 2008-2007

	State Assessed			Locally Assessed			Total Assessed		
	Total 2008	Total 2007	08 vs '07	Total 2008	Total 2007	08 vs '07	Total 2008	Total 2007	'08 vs '07
Albany	42,917,149	37,126,010	5,791,139	287,736,925	263,852,636	23,884,289	330,654,074	300,978,646	29,675,428
Big Horn	162,443,895	152,189,517	10,254,378	80,888,261	71,868,718	9,019,543	243,332,156	224,058,235	19,273,921
Campbell	4,085,359,669	3,991,416,229	93,943,440	637,462,775	561,650,264	75,812,511	4,722,822,444	4,553,066,493	169,755,951
Carbon	694,919,774	735,880,635	-40,960,861	201,296,215	156,117,705	45,178,510	896,215,989	891,998,340	4,217,649
Converse	434,379,560	373,890,706	60,488,854	149,346,412	131,882,811	17,463,601	583,725,972	505,773,517	77,952,455
Crook	96,021,536	92,796,134	3,225,402	64,939,219	50,417,125	14,522,094	160,960,755	143,213,259	17,747,496
Fremont	503,710,791	887,105,795	-383,395,004	344,770,320	303,432,207	41,338,113	848,481,111	1,190,538,002	-342,056,891
Goshen	27,058,882	25,187,323	1,871,559	93,440,856	84,307,636	9,133,220	120,499,738	109,494,959	11,004,779
Hot Springs	153,728,998	143,254,602	10,474,396	41,136,486	34,382,874	6,753,612	194,865,484	177,637,476	17,228,008
Johnson	771,373,481	549,815,106	221,558,375	177,265,421	146,245,759	31,019,662	948,638,902	696,060,865	252,578,037
Laramie	102,277,864	77,445,006	24,832,858	749,405,507	697,048,532	52,356,975	851,683,371	774,493,538	77,189,833
Lincoln	598,304,869	632,037,971	-33,733,102	390,362,515	299,520,738	90,841,777	988,667,384	931,558,709	57,108,675
Natrona	396,761,808	444,412,016	-47,650,208	661,867,647	589,027,272	72,840,375	1,058,629,455	1,033,439,288	25,190,167
Niobrara	49,241,873	47,727,394	1,514,479	19,936,569	18,413,765	1,522,804	69,178,442	66,141,159	3,037,283
Park	462,737,709	434,706,720	28,030,989	316,585,083	286,738,881	29,846,202	779,322,792	721,445,601	57,877,191
Platte	73,710,472	71,123,525	2,586,947	62,092,738	58,470,622	3,622,116	135,803,210	129,594,147	6,209,063
Sheridan	270,933,852	305,469,057	-34,535,205	357,318,667	313,919,284	43,399,383	628,252,519	619,388,341	8,864,178
Sublette	3,413,897,217	3,796,671,408	-382,774,191	359,753,709	289,027,314	70,726,395	3,773,650,926	4,085,698,722	-312,047,796
Sweetwater	1,831,260,402	1,925,141,535	-93,881,133	562,464,929	472,134,020	90,330,909	2,393,725,331	2,397,275,555	-3,550,224
Teton	12,843,182	12,344,064	499,118	1,279,512,511	999,867,944	279,644,567	1,292,355,693	1,012,212,008	280,143,685
Unita	433,676,462	522,986,791	-89,310,329	178,771,340	165,137,637	13,633,703	612,447,802	688,124,428	-75,676,626
Washakie	57,396,532	55,938,337	1,458,195	72,629,191	63,088,318	9,540,873	130,025,723	119,026,655	10,999,068
Weston	88,096,280	79,488,595	8,607,685	46,295,645	40,560,900	5,734,745	134,391,925	120,049,495	14,342,430
Totals	14,763,052,257	15,394,154,476	-631,102,219	7,135,278,941	6,097,112,962	1,038,165,979	21,898,331,198	21,491,267,438	407,063,760

MOTOR VEHICLE AND TRAILER VALUATION

	2007 Gross Valuation	Gross Valuation as of 7/1/2008	Valuation of Property Omitted on 2007 Tax Roll
Albany	168,308,334	87,452,653	0
Big Horn	61,131,649	35,398,231	35,419
Campbell	376,695,509	229,315,557	-2,814,377
Carbon	125,656,472	69,549,847	16,972,257
Converse	4,079,035	1,764,278	17,061
Crook	48,762,442	47,732,414	580,485
Fremont	284,644,849	145,904,918	964,190,660
Goshen	711,436	384,218	104,918
Hot Springs	35,353,568	19,734,440	1,765,361
Johnson	272,325,928	69,733,177	8,285,427
Laramie	452,764,684	238,766,885	51,298
Lincoln	140,099,450	74,404,052	2,825,200
Natrona	505,590,500	273,398,637	17,051,677
Niobrara	17,271,838	9,905,110	0
Park	198,410,153	107,842,584	-16,378,851
Platte	63,768,050	35,327,346	122,329
Sheridan	207,614,703	109,955,210	-50,399
Sublette	125,695,972	83,116,667	40,156,141
Sweetwater	376,433,459	204,840,829	1,662,269
Teton	189,197,020	98,349,950	4,758,082
Uinta	146,118,027	79,194,173	-5,951,455
Washakie	58,697,216	33,886,871	811
Weston	48,309,169	28,662,353	453,744
Totals	3,907,639,463	2,084,620,400	1,033,838,057

COUNTY TAXES LEVIED FOR THE YEAR 2008

	Airport Operations		Building Fund		Civil Defense		Fair Operation		County Fire	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany	-	-	-	-	-	-	0.467	154,416	-	-
Big Horn	1.698	413,178	-	-	-	-	0.571	138,943	-	-
Campbell	0.182	859,554	-	-	-	-	0.090	425,054	-	-
Carbon	-	-	-	-	-	-	0.118	105,754	-	-
Converse	0.177	103,320	-	-	-	-	-	-	-	-
Crook	-	-	-	-	-	-	0.621	99,957	-	-
Fremont	-	-	-	-	-	-	0.639	542,179	-	-
Goshen	-	-	-	-	-	-	0.800	96,400	-	-
Hot Springs	0.359	69,957	-	-	1.154	30,009	1.305	254,299	-	-
Johnson	-	-	-	-	-	-	0.240	227,673	-	-
Laramie	-	-	-	-	-	-	0.500	425,842	-	-
Lincoln	-	-	-	-	-	-	0.556	549,699	-	-
Natrona	-	-	-	-	-	-	-	-	-	-
Niobrara	-	-	-	-	-	-	0.800	55,343	-	-
Park	-	-	-	-	-	-	0.440	342,902	-	-
Platte	-	-	-	-	-	-	0.972	132,001	-	-
Sheridan	-	-	-	-	-	-	-	-	-	-
Sublette	1.049	184,909	-	-	-	-	0.145	547,179	0.518	1,931,288
Sweetwater	0.115	274,824	-	-	-	-	1.132	2,710,463	-	-
Teton	-	-	-	-	-	-	0.651	841,324	0.500	428,605
Uinta	-	-	-	-	-	-	-	-	-	-
Washakie	-	-	-	-	-	-	0.677	88,028	-	-
Weston	-	-	-	-	-	-	0.868	116,652	-	-
Totals		1,905,742		-		30,009		7,854,108		2,359,893

	Other General Fund		Hospital Operation		Library Operation		Museum Operation		Ag. & Home	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany	9.901	3,273,806	-	-	1.632	539,627	-	-	-	-
Big Horn	8.623	2,098,253	-	-	1.108	269,612	-	-	-	-
Campbell	9.921	46,855,122	-	-	0.702	3,315,421	0.089	420,331	-	-
Carbon	10.794	9,673,755	-	-	0.765	685,605	0.199	178,347	-	-
Converse	8.000	4,669,808	2.184	1,274,858	1.199	699,887	-	-	-	-
Crook	9.360	1,506,593	-	-	2.019	324,979	-	-	-	-
Fremont	8.541	7,246,877	-	-	1.971	1,672,357	0.639	542,179	-	-
Goshen	9.500	1,144,747	-	-	1.700	204,850	-	-	-	-
Hot Springs	4.262	830,517	1.240	241,633	0.654	127,442	0.499	97,238	0.325	63,331
Johnson	11.029	10,462,538	-	-	0.550	521,751	0.181	171,704	-	-
Laramie	9.500	8,090,992	-	-	2.000	1,703,367	-	-	-	-
Lincoln	9.420	9,313,247	-	-	1.224	1,210,129	-	-	-	-
Natrona	12.000	12,703,553	-	-	-	-	-	-	-	-
Niobrara	9.633	666,395	-	-	1.567	108,403	-	-	-	-
Park	9.692	7,553,197	-	-	1.530	1,192,364	0.219	170,672	-	-
Platte	8.761	1,189,772	-	-	2.267	307,866	-	-	-	-
Sheridan	12.000	7,539,030	-	-	-	-	-	-	-	-
Sublette	7.722	29,140,132	-	-	0.197	743,409	0.117	441,517	0.013	49,057
Sweetwater	5.633	13,484,022	0.292	700,021	1.550	3,710,897	0.155	369,831	-	-
Teton	5.216	6,740,927	-	-	2.203	2,847,060	-	-	-	-
Uinta	11.000	6,736,926	-	-	1.000	612,448	-	-	-	-
Washakie	8.654	1,125,243	1.415	183,986	1.254	163,052	-	-	-	-
Weston	9.418	1,265,703	-	-	1.714	230,348	-	-	-	-
Totals		193,311,155		2,400,498		21,190,874		2,391,819		112,388

	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	3,967,849	-	-	12.000	3,967,849
Big Horn	-	-	-	-	-	-	12.000	2,919,986	-	-	12.000	2,919,986
Campbell	0.359	1,695,493	0.657	3,102,894	-	-	12.000	56,673,869	-	-	12.000	56,673,869
Carbon	-	-	0.124	111,131	-	-	12.000	10,754,592	-	-	12.000	10,754,592
Converse	0.294	171,615	0.146	85,224	-	-	12.000	7,004,712	-	-	12.000	7,004,712
Crook	-	-	-	-	-	-	12.000	1,931,529	-	-	12.000	1,931,529
Fremont	-	-	0.210	178,181	-	-	12.000	10,181,773	-	-	12.000	10,181,773
Goshen	-	-	-	-	-	-	12.000	1,445,997	-	-	12.000	1,445,997
Hot Springs	0.606	118,089	-	-	2.596	505,871	12.000	2,338,386	-	-	12.000	2,338,386
Johnson	-	-	-	-	-	-	12.000	11,383,666	-	-	12.000	11,383,666
Laramie	-	-	-	-	-	-	12.000	10,220,201	-	-	12.000	10,220,201
Lincoln	-	-	-	-	-	-	11.200	11,073,075	-	-	11.200	11,073,075
Natrona	-	-	-	-	-	-	12.000	12,703,553	-	-	12.000	12,703,553
Niobrara	-	-	-	-	-	-	12.000	830,141	-	-	12.000	830,141
Park	-	-	0.119	92,739	-	-	12.000	9,351,874	-	-	12.000	9,351,874
Platte	-	-	-	-	-	-	12.000	1,629,639	-	-	12.000	1,629,639
Sheridan	-	-	-	-	-	-	12.000	7,539,030	-	-	12.000	7,539,030
Sublette	0.028	105,662	0.500	1,886,825	2.711	10,230,368	12.000	45,260,346	-	-	12.000	45,260,346
Sweetwater	0.230	550,054	0.305	728,913	2.588	6,195,679	12.000	28,724,704	-	-	12.000	28,724,704
Teton	-	-	-	-	-	-	8.570	10,857,916	-	-	8.570	10,857,916
Uinta	-	-	-	-	-	-	12.000	7,349,374	-	-	12.000	7,349,374
Washakie	-	-	-	-	-	-	12.000	1,560,309	-	-	12.000	1,560,309
Weston	-	-	-	-	-	-	12.000	1,612,703	-	-	12.000	1,612,703
Totals		2,640,913		6,185,907		16,931,918		257,315,224		-		257,315,224

MUNICIPAL TAXES LEVIED FOR THE YEAR 2008

	Total Municipal Taxes Under 8-Mill Limit	Bonds & Interest	Grand Total Municipal Levies
Albany	1,635,665	-	1,635,665
Big Horn	241,015	29,004	270,019
Campbell	1,327,943	-	1,327,943
Carbon	1,030,771	-	1,030,771
Converse	394,880	-	394,880
Crook	168,245	-	168,245
Fremont	879,786	-	879,786
Goshen	298,411	-	298,411
Hot Springs	159,536	-	159,536
Johnson	330,589	-	330,589
Laramie	3,976,655	-	3,976,655
Lincoln	735,117	-	735,117
Natrona	3,772,021	-	3,772,021
Niobrara	58,839	-	58,839
Park	699,222	-	699,222
Platte	234,153	-	234,153
Sheridan	1,411,230	-	1,411,230
Sublette	362,370	-	362,370
Sweetwater	2,504,122	-	2,504,122
Teton	-	-	-
Uinta	771,669	-	771,669
Washakie	191,926	-	191,926
Weston	149,056	-	149,056
Totals	21,333,221	29,004	21,362,225

SPECIAL COUNTY DISTRICT TAXES LEVIED FOR THE YEAR 2008

Special Weed & Pest Levies		Special County Fire District Taxes	Other Special County District Taxes				Total Special District Taxes
Mills	Amount		Amount	District Types	District Type Code Key		Amount
1.000	330,654	340,366	1,322,616	A,L			1,993,636
2.000	486,664	585,054	2,496,391	A,C,J,K,L,P			3,568,109
0.132	623,413	-	16,912,834	A,C,G	A -	Hospital	17,536,247
0.957	857,679	-	4,348,254	C,D,F,G,J,K,L	B -	Fire	5,205,933
0.952	555,707	-	965,618	A,C,H,J, L	C -	Cemetery	1,521,325
2.000	321,922	-	643,843	A, M	D -	Museum	965,765
1.680	1,425,448	2,473,439	3,160,525	C,G,J,L	E -	Recreation	7,059,412
2.000	241,000	249,594	180,619	C,G,L	F -	Water Conservancy	671,213
2.000	389,731	524,770	625,971	C,G	G -	Water & Sewer	1,540,472
2.000	1,897,278	2,721,946	6,909,886	A,C,K,L	H -	Improvement & Service	11,529,110
1.500	1,277,525	1,081,546	936,187	G,H,J,L,O	I -	Weed & Pest	3,295,258
0.460	454,787	1,038,277	4,168,838	A,C	J -	Solid Waste Disposal	5,661,902
1.000	1,058,629	1,766,283	314,811	G,O	K -	Rural Health Care	3,139,723
1.000	69,178	185,471	588,016	A,L,P	L -	Conservation	842,665
1.000	779,323	2,337,501	4,079,937	A,C,D,L	M -	Sanitary & Improvement	7,196,761
2.000	271,606	307,749	823,735	A,C,L,P	N -	Flood Control	1,403,090
2.000	1,256,506	1,218,337	-	-	O -	Downtown Development	2,474,843
0.229	864,166	-	8,654,778	C,H,K	P -	Senior Citizens' Service	9,518,944
0.094	225,010	1,475,582	5,089,514	A,C,G,H,J			6,790,106
0.700	904,649	421,676	6,147,225	A,G,L			7,473,550
0.455	278,664	1,289,973	427,932	F,G,L			1,996,569
2.000	260,052	352,398	564,977	C,J,L			1,177,427
2.000	268,784	347,280	1,021,147	A,J,D,G,H			1,637,211
	15,098,375	18,717,242	70,383,654	-			104,199,271

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	3,967,849	1,983,924	8,266,352			330,654	-	14,548,779
Big Horn	2,919,986	1,459,993	6,083,303	71,810		243,332	257,345	11,035,769
Campbell	56,673,869	28,336,935	118,070,561	2,361,411		4,722,822	-	210,165,598
Carbon	10,754,592	5,377,296	22,405,400	804,097	1,190,793	896,216	-	41,428,394
Converse	7,004,712	3,502,356	14,593,150	503,139		583,726	338,304	26,525,387
Crook	1,931,529	965,765	4,024,019	80,480		-	-	7,001,793
Fremont	10,181,773	5,090,887	21,212,028	436,263	138,842	823,076	1,432,235	39,315,104
Goshen	1,445,997	722,998	3,012,494	59,921		120,499	3,086	5,364,995
Hot Springs	2,338,386	1,169,193	4,871,637	146,149		194,866	1,256,882	9,977,113
Johnson	11,383,667	5,691,833	23,715,973	237,160		474,319	1,897,278	43,400,230
Laramie	10,220,200	5,110,100	21,292,085	-		851,683	139,906	37,613,974
Lincoln	11,864,009	5,932,004	24,716,685	436,293		664,816	1,084,462	44,698,269
Natrona	12,703,553	6,351,777	26,465,736	529,315		1,058,629	-	47,109,010
Niobrara	830,141	415,071	1,729,461	-		69,178	-	3,043,851
Park	9,351,874	4,675,937	19,483,069	129,259		779,323	1,149,286	35,568,748
Platte	1,629,639	814,819	3,395,080	67,901		135,804	385,806	6,429,049
Sheridan	7,539,030	3,769,515	15,706,314	-		628,252	232,899	27,876,010
Sublette	45,283,811	22,641,906	94,341,273	1,945,050		3,482,528	-	167,694,568
Sweetwater	28,724,704	14,362,352	59,843,133	1,730,301	273,463	1,607,307	3,370,591	109,911,851
Teton	15,508,268	7,754,134	32,308,892	516,942		1,292,356	-	57,380,592
Uinta	7,349,374	3,674,687	15,311,194	1,248,269		572,191	710,233	28,865,948
Washakie	1,560,309	780,154	3,250,643	-		130,025	250,916	5,972,047
Weston	1,612,703	806,352	3,359,798	56,999		134,392	297,984	6,268,228
Totals	262,779,975	131,389,988	547,458,280	11,360,759	1,603,098	19,975,994	12,807,213	987,195,307

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	3,393,924	848,481	424,241			4,666,646
Goshen	481,999	120,500	60,250			662,749
Hot Springs						-
Johnson						-
Laramie	3,406,733	851,683			3,330,082	7,588,498
Lincoln						-
Natrona	4,234,518	1,058,629	529,315			5,822,462
Niobrara						-
Park	3,117,291	779,323				3,896,614
Platte						-
Sheridan	2,513,010	628,253	314,126			3,455,389
Sublette						-
Sweetwater	9,574,902	2,393,725				11,968,627
Teton						-
Uinta						-
Washakie						-
Weston						-
Totals	26,722,377	6,680,594	1,327,932	-	3,330,082	38,060,985

GRAND TOTAL ALL TAXES LEVIED

	Grand Total County Levies		Grand Total Municipal Levies	Total Special District Taxes	Grand Total All Education	State General Fund	Grand Total All Taxes Levied	Average Mill Levy
	Mills	Amount						
Albany	12.000	3,967,849	1,635,665	1,993,636	14,548,779	None	22,145,929	66.976
Big Horn	12.000	2,919,986	270,019	3,568,109	11,035,769	None	17,793,883	73.126
Campbell	12.000	56,673,869	1,327,943	17,536,247	210,165,598	None	285,703,657	60.494
Carbon	12.000	10,754,592	1,030,771	5,205,933	41,428,394	None	58,419,690	65.185
Converse	12.000	7,004,712	394,880	1,521,325	26,525,387	None	35,446,304	60.724
Crook	12.000	1,931,529	168,245	965,765	7,001,793	None	10,067,332	62.545
Fremont	12.000	10,181,773	879,786	7,059,412	43,981,750	None	62,102,721	73.193
Goshen	12.000	1,445,997	298,411	671,213	6,027,744	None	8,443,365	70.070
Hot Springs	12.000	2,338,386	159,536	1,540,472	9,977,113	None	14,015,507	71.924
Johnson	12.000	11,383,666	330,589	11,529,110	43,400,230	None	66,643,595	70.252
Laramie	12.000	10,220,201	3,976,655	3,295,258	45,202,472	None	62,694,586	73.613
Lincoln	11.200	11,073,075	735,117	5,661,902	44,698,269	None	62,168,363	62.881
Natrona	12.000	12,703,553	3,772,021	3,139,723	52,931,472	None	72,546,769	68.529
Niobrara	12.000	830,141	58,839	842,665	3,043,851	None	4,775,496	69.032
Park	12.000	9,351,874	699,222	7,196,761	39,465,362	None	56,713,219	72.772
Platte	12.000	1,629,639	234,153	1,403,090	6,429,049	None	9,695,931	71.397
Sheridan	12.000	7,539,030	1,411,230	2,474,843	31,331,399	None	42,756,502	68.056
Sublette	12.000	45,260,346	362,370	9,518,944	167,694,568	None	222,836,228	59.051
Sweetwater	12.000	28,724,704	2,504,122	6,790,106	121,880,478	None	159,899,410	66.799
Teton	8.570	10,857,916	-	7,473,550	57,380,592	None	75,712,058	58.585
Uinta	12.000	7,349,374	771,669	1,996,569	28,865,948	None	38,983,560	63.652
Washakie	13.732	1,560,309	191,926	1,177,427	5,972,047	None	8,901,709	68.461
Weston	12.000	1,612,703	149,056	1,637,211	6,268,228	None	9,667,198	71.933
Totals		257,315,224	21,362,225	104,199,271	1,025,256,292		1,408,133,012	64.303
Percent of Taxes		18.27%	1.52%	7.40%	72.81%		100.00%	

PROPERTY TAX COMPARISON, ALL TAXES LEVIED

	2007 Property Taxes	2008 Property Taxes	Amount of Increase or Decrease	Percent of Increase or Decrease
Albany	20,472,468	22,145,929	1,673,461	8.174%
Big Horn	16,503,426	17,793,883	1,290,457	7.819%
Campbell	273,663,666	285,703,657	12,039,991	4.400%
Carbon	55,528,148	58,419,690	2,891,542	5.207%
Converse	30,842,503	35,446,304	4,603,801	14.927%
Crook	8,936,066	10,067,332	1,131,266	12.660%
Fremont	85,602,353	62,102,721	(23,499,632)	-27.452%
Goshen	7,674,710	8,443,365	768,655	10.015%
Hot Springs	12,549,382	14,015,507	1,466,125	11.683%
Johnson	48,083,268	66,643,595	18,560,327	38.660%
Laramie	57,684,382	62,694,586	5,010,204	8.686%
Lincoln	58,334,695	62,168,363	3,833,668	6.572%
Natrona	70,379,271	72,546,769	2,167,498	3.080%
Niobrara	4,563,521	4,775,496	211,975	4.645%
Park	52,079,708	56,713,219	4,633,511	8.897%
Platte	9,262,622	9,695,931	433,309	4.678%
Sheridan	42,039,640	42,756,502	716,862	1.705%
Sublette	242,523,833	222,836,228	(19,687,605)	-8.118%
Sweetwater	158,851,593	159,899,410	1,047,817	0.660%
Teton	61,118,223	75,712,058	14,593,835	23.878%
Uinta	43,535,963	38,983,560	(4,552,403)	-10.457%
Washakie	8,404,235	8,901,709	497,474	5.919%
Weston	8,290,887	9,667,198	1,376,311	16.600%
Totals	1,376,924,563	1,408,133,102	31,208,449	2.267%

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 2008

	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	21,425,711	16.185	A,I	346,775	43.000	921,306	8.000	171,406	67.185	1,439,487
Albin	567,752	20.000	B,I,J,L	11,355	54.820	31,124	5.000	2,839	79.820	45,318
Alpine	14,971,074	16.685	A,I	249,792	43.000	643,756	8.000	119,769	67.685	1,013,318
Baggs	2,061,521	20.300	C,D,F,I,J,L	41,489	46.500	95,861	8.000	16,492	74.800	154,202
Bairoil	53,900,417	13.388	I,J	721,619	51.500	2,775,871	8.000	431,203	72.888	3,928,693
Bar Nunn	10,705,797	13.000	I	139,175	50.000	535,290	8.000	85,646	71.000	760,111
Basin	6,299,744	22.500	A,I,K,L	141,744	44.500	280,339	12.604	79,402	79.604	501,485
Bear River	2,999,160	12.989	I,L	38,956	46.600	139,761	8.000	23,993	67.589	202,710
Big Piney	3,947,163	14.725	C,I,K	58,122	44.100	174,070	8.000	31,577	66.825	263,769
Buffalo	39,635,542	21.284	A,C,I,K,L	843,603	45.750	1,813,326	8.000	317,084	75.034	2,974,013
Burlington	1,084,288	29.000	A,B,C,I,L	31,444	44.000	47,709	5.000	5,421	78.000	84,574
Burns	1,904,262	20.000	B,I,J,L	38,085	54.820	104,392	5.000	9,521	79.820	151,998
Byron	1,755,368	24.665	A,C,I,J,L,P	43,296	44.000	77,236	8.000	14,043	76.665	134,575
Casper	425,829,689	13.000	I	5,535,786	50.000	21,291,484	8.000	3,406,638	71.000	30,233,908
Casper (DDA)	9,327,794	29.000	I,O	270,506	50.000	466,390	8.000	74,622	87.000	811,518
Cheyenne	491,167,735	14.000	I,L	6,876,348	52.910	25,987,685	8.000	3,929,342	74.910	36,793,375
Cheyenne (DDA)	16,173,985	24.000	I,L,O	388,176	52.910	855,766	8.000	129,392	84.910	1,373,333
Chugwater	1,122,550	25.000	B,C,I,L,P	28,064	47.800	53,658	5.000	5,613	77.800	87,335
Clearmont	628,851	14.000	I	8,804	49.500	31,128	8.000	5,031	71.500	44,963
Cody	102,516,675	22.000	A,B,C,I	2,255,367	49.000	5,023,317	5.000	512,583	76.000	7,791,267
Cokeville	2,279,459	14.980	B,C,I	34,146	43.000	98,017	5.000	11,397	62.980	143,560
Cowley	2,611,165	24.500	A,C,I,L,P	63,974	44.000	114,891	8.000	20,889	76.500	199,754
Dayton	6,100,200	14.000	I	85,403	52.400	319,650	8.000	48,802	74.400	453,855
Deaver	613,919	23.588	A,C,I,L,P	14,481	44.000	27,012	8.000	4,911	75.588	46,405
Diamondville	3,072,807	17.182	A,B,C,I	52,797	46.400	142,578	6.620	20,342	70.202	215,717
Dixon	440,421	22.750	C,D,F,I,J,L	10,020	46.500	20,480	8.000	3,523	77.250	34,022
Douglas	34,110,564	13.211	I,L	450,635	45.000	1,534,975	8.000	272,885	66.211	2,258,495
Dubois	9,521,705	22.210	B,C,I,J,L	211,477	54.480	518,742	5.000	47,609	81.690	777,829
E. Thermopolis	988,040	17.000	C,I	16,797	51.200	50,588	8.000	7,904	76.200	75,288
Edgerton	797,203	13.000	I	10,364	50.000	39,860	8.000	6,378	71.000	56,602
Elk Mountain	958,090	13.957	I,L	13,372	44.100	42,252	8.000	7,665	66.057	63,289
Encampment	2,609,440	13.957	I,L	36,420	44.100	115,076	8.000	20,876	66.057	172,372
Evanston	76,847,465	12.989	I,L	998,172	46.600	3,581,092	8.000	614,780	67.589	5,194,044

	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	13,494,116	13.000	I	175,424	50.000	674,706	8.000	107,953	71.000	958,082
Frannie (B/H)	379,991	23.588	A,C,I,L,P	8,963	44.000	16,720	8.000	3,040	75.588	28,723
Frannie (Park)	95,415	18.088	A,C,I	1,726	49.000	4,675	8.000	763	75.088	7,164
Ft. Laramie	971,124	16.686	C,I,L	16,204	50.000	48,556	8.000	7,769	74.686	72,529
Gillette	157,770,097	15.663	A,C,I	2,471,153	44.500	7,020,769	8.000	1,262,161	68.163	10,754,083
Gillette (Heritage)	3,391,511	23.663	A,C,G,I	80,253	44.500	150,922	8.000	27,132	76.163	258,308
Glendo	1,210,560	20.000	I,L,P	24,211	47.800	57,865	8.000	9,684	75.800	91,760
Glenrock	12,812,799	20.681	A,C,I,L	264,981	46.599	597,064	8.000	102,502	75.280	964,547
Granger	1,103,833	15.094	A,I	16,661	52.986	58,488	8.000	8,831	76.080	83,980
Greybull	8,263,080	25.500	A,C,I,K,L	210,709	46.750	386,299	8.000	66,105	80.250	663,113
Green River	75,527,179	15.094	A,I	1,140,007	52.986	4,001,883	8.000	604,217	76.080	5,746,107
Guernsey	6,178,780	20.000	I,L,P	123,576	44.500	274,956	8.000	49,430	72.500	447,961
Hanna	3,933,566	13.957	I,L	54,901	44.100	173,470	8.000	31,469	66.057	259,840
Hartville	314,350	20.000	I,L,P	6,287	44.500	13,989	8.000	2,515	72.500	22,791
Hudson	1,974,962	17.680	I,J,L	34,917	52.609	103,901	8.000	15,800	78.289	154,618
Hulett	3,904,403	18.000	A,I	70,279	43.500	169,842	8.000	31,235	69.500	271,356
Jackson	278,679,435	12.520	A,I,L	3,489,067	44.400	12,373,367	-	-	56.920	15,862,433
Kaycee	1,688,178	21.284	A,C,I,K,L	35,931	45.750	77,234	8.000	13,505	75.034	126,670
Kemmerer	14,305,095	17.182	A,B,C,I	245,790	43.000	615,119	6.620	94,700	66.802	955,609
Kirby	299,724	17.000	C,I	5,095	51.200	15,346	8.000	2,398	76.200	22,839
LaBarge	4,216,100	15.802	A,C,I	66,623	44.100	185,930	8.000	33,729	67.902	286,282
LaGrange	866,483	18.000	C,I,L	15,597	50.000	43,324	8.000	6,932	76.000	65,853
Lander	54,673,757	17.680	I,J,L	966,632	52.609	2,876,332	8.000	437,390	78.289	4,280,354
Laramie	203,331,996	17.000	A,I,L	3,456,644	44.000	8,946,608	8.000	1,626,656	69.000	14,029,908
Lingle	2,705,439	15.000	I,L	40,582	50.000	135,272	8.000	21,644	73.000	197,498
Lost Springs	1,032,080	13.211	I,L	13,635	45.000	46,444	-	-	58.211	60,078
Lovell	9,156,355	24.500	A,C,I,L,P	224,331	45.000	412,036	8.000	73,251	77.500	709,618
Lusk	6,900,764	21.500	A,I,L,P	148,366	44.000	303,634	8.000	55,206	73.500	507,206
Lyman	9,796,217	13.989	F,I,L	137,039	50.600	495,689	8.000	78,370	72.589	711,098

	Municipal Valuation	County Tax Levy			Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Manderson	369,622	22.500	A,I,K,L	8,316	44.500	16,448	8.000	2,957	75.000	27,722
Manville	454,113	21.500	A,I,L,P	9,763	44.000	19,981	8.000	3,633	73.500	33,377
Marbleton	6,334,719	14.725	C,I,K	93,279	44.100	279,361	8.000	50,678	66.825	423,318
Medicine Bow	894,810	15.957	I,K,L	14,278	44.100	39,461	8.000	7,158	68.057	60,898
Meeteetse	2,187,956	21.345	A,B,C,D,I,L	46,702	49.028	107,271	5.001	10,942	75.374	164,915
Midwest	2,834,935	13.000	I	36,854	50.000	141,747	8.000	22,679	71.000	201,280
Mills	17,840,834	13.000	I	231,931	50.000	892,042	8.000	142,727	71.000	1,266,700
Moorcroft	4,765,255	18.000	A,I	85,775	43.500	207,289	8.000	38,122	69.500	331,185
Mountain View	6,815,807	14.989	C,F,I,L	102,162	43.850	298,873	8.000	54,526	66.839	455,561
Newcastle	14,298,119	21.574	A,D,I,L	308,468	46.815	669,366	8.000	114,385	76.389	1,092,219
Opal	522,326	17.182	A,B,C,I	8,975	46.400	24,236	6.620	3,458	70.202	36,669
Pavillion	680,801	17.404	C,I,J	11,849	55.469	37,763	8.000	5,446	80.873	55,058
Pine Bluffs	6,990,672	20.000	B,I,J,L	139,813	54.820	383,229	5.000	34,953	79.820	557,995
Pine Haven	4,894,060	18.000	A,I	88,093	43.500	212,892	8.000	39,152	69.500	340,137
Pinedale	35,014,369	13.816	C,I,K	483,759	44.500	1,558,139	8.000	280,115	66.316	2,322,013
Powell	34,986,710	21.738	A,B,C,I	760,541	54.450	1,905,026	5.000	174,934	81.188	2,840,501
Ranchester	5,228,461	14.000	I	73,198	52.400	273,971	8.000	41,828	74.400	388,998
Rawlins	46,593,587	13.957	I,L	650,307	46.500	2,166,602	8.000	372,749	68.457	3,189,657
Riverside	566,730	13.957	I,L	7,910	44.100	24,993	8.000	4,534	66.057	37,437
Riverton	70,317,845	21.809	B,C,I,J	1,533,562	51.724	3,637,120	5.000	351,589	78.533	5,522,271
Rock River	1,126,122	17.000	A,I,L	19,144	44.000	49,549	8.000	9,009	69.000	77,702
Rock Springs	179,056,974	14.288	I,J	2,558,366	49.700	8,899,132	8.000	1,432,456	71.988	12,889,954
Rolling Hills	2,436,633	20.681	A,C,I,L	50,392	46.599	113,545	8.000	19,493	75.280	183,430
Superior	635,026	14.288	I,J	9,073	49.700	31,561	8.000	5,080	71.988	45,714
Saratoga	13,836,362	16.957	C,I,L	234,623	44.100	610,184	8.000	110,691	69.057	955,498
Sheridan	164,446,127	14.000	I	2,302,246	49.500	8,140,083	8.000	1,315,569	71.500	11,757,898
Shoshoni	2,744,031	17.030	C,I,J	46,731	50.000	137,202	8.000	21,952	75.030	205,884
Sinclair	56,951,801	13.957	I,L	794,876	46.500	2,648,259	8.000	455,614	68.457	3,898,749
Star Valley Ranch	30,866,315	16.685	C,A,I	515,004	43.000	1,327,252	8.000	246,931	67.685	2,089,187
Sundance	7,466,972	18.000	A,I	134,405	43.500	324,813	8.000	59,736	69.500	518,955
Ten Sleep	1,717,635	20.243	C,I,J,L	34,770	45.757	78,594	8.000	13,741	74.000	127,105

	Municipal Valuation	County Tax Levy			Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Thayne	4,173,132	16.890	A,C,I	70,484	43.000	179,445	8.000	33,385	67.890	283,314
Thermopolis	18,654,245	17.000	C,I	317,122	51.200	955,097	8.000	149,234	76.200	1,421,454
Torrington	32,258,009	15.000	I,L	483,870	50.000	1,612,900	8.000	258,064	73.000	2,354,835
Upton	4,333,832	21.574	A,D,I,L	93,498	45.671	197,930	8.000	34,671	75.245	326,100
Van Tassell	97,198	24.500	A,B,I,L,P	2,381	44.000	4,277	-	-	68.500	6,658
Wamsutter	2,791,829	13.388	I,J	37,377	49.700	138,754	8.000	22,335	71.088	198,466
Wheatland	20,863,816	20.000	I,L,P	417,276	47.800	997,290	8.000	166,911	75.800	1,581,478
Worland	35,636,973	21.000	B,I,J,L	748,376	45.971	1,638,267	5.000	178,185	71.971	2,564,829
Wright	8,222,794	15.663	A,C,G,I	128,794	44.500	365,914	8.000	65,782	68.163	560,490
Yoder	500,223	15.000	I,L	7,503	50.000	25,011	8.000	4,002	73.000	36,516
Totals	3,050,467,435			46,575,421		148,132,911		21,362,225		216,070,567

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 | O - Downtown Development |
| E - Recreation | J - Solid Waste Disposal | P - Senior Citizens' Services |
| | K - Rural Health Care | |

PRIVATE RAILROAD CARS – 2008

Valuation and Taxes		
	Valuation	Taxes
Albany	2,973,091	187,884
Big Horn	1,225,579	77,451
Campbell	3,552,411	224,495
Carbon	2,549,026	161,085
Converse	4,656,644	294,277
Crook	395,028	24,964
Fremont	792,490	50,082
Goshen	2,710,809	171,309
Hot Springs	490,716	31,011
Johnson	-	-
Laramie	4,667,352	294,953
Lincoln	1,558,253	98,474
Natrona	1,371,389	86,665
Niobrara	1,360,284	85,963
Park	770,548	48,695
Platte	1,891,008	119,503
Sheridan	1,745,198	110,288
Sublette	-	-
Sweetwater	4,966,536	313,859
Teton	-	-
Uinta	2,198,832	138,955
Washakie	450,186	28,450
Weston	1,864,527	117,829
Total	42,189,907	2,666,192

WYOMING AD VALOREM TAXES LEVIED 1955 – 2008

Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1955	1,152,934	7,005,730	267,437	18,492,271	2,305,312	29,223,684
1956	1,201,050	7,142,025	260,686	19,664,493	2,293,841	30,562,095
1957	1,244,468	7,492,106	415,860	21,519,680	2,623,381	33,295,495
1958	880,620	8,015,636	393,474	23,289,675	2,594,398	35,173,803
1959	915,793	8,726,304	397,477	26,250,551	2,583,799	38,873,924
1960	963,565	8,701,557	466,177	29,049,040	2,629,283	41,809,622
1961	1,010,061	9,270,241	601,768	30,835,400	2,715,469	44,432,939
1962	1,046,266	9,756,625	715,285	33,085,830	2,814,471	47,418,477
1963	1,089,965	10,638,530	677,799	34,673,718	3,103,325	50,183,337
1964	1,122,981	10,706,769	890,314	37,204,421	3,232,129	53,156,614
1965	1,148,551	11,442,079	995,317	38,758,869	3,178,283	55,523,099
1966	1,168,237	11,280,975	919,192	40,862,467	3,151,311	57,382,182
1967	2,927,163	11,734,782	1,131,159	45,538,786	3,552,116	64,884,006
1968	2,362,337	11,692,107	1,253,249	49,641,718	3,173,887	68,123,298
1969	1,855,438	12,629,357	1,415,164	55,067,293	3,303,065	74,270,317
1970	None	13,397,336	1,724,859	59,892,482	3,258,763	78,273,440
1971	None	14,044,345	1,861,143	64,595,494	3,317,388	83,818,370
1972	None	15,071,008	2,147,068	68,297,268	3,277,412	88,792,756
1973	None	15,788,644	2,032,623	72,787,731	3,141,527	93,750,525
1974	None	19,338,778	2,510,767	81,817,966	3,270,915	106,938,426
1975	None	24,091,368	3,441,977	99,969,410	3,580,135	131,082,890
1976	None	28,578,062	4,208,939	119,694,563	4,199,200	156,680,764
1977	None	31,142,489	5,932,108	141,919,850	4,202,155	183,196,602
1978	None	36,504,254	9,101,004	164,859,368	4,286,034	214,750,660
1979	None	43,193,181	10,544,591	190,363,624	4,683,895	248,785,291
1980	None	52,070,694	11,159,036	230,012,808	5,172,668	298,415,206
1981	None	74,155,321	16,290,741	302,100,366	5,474,432	398,020,860
1982	None	86,927,788	29,043,552	402,913,443	5,947,945	524,832,728
1983	None	100,771,128	33,984,592	401,729,274	7,098,004	543,582,998
1984	None	98,489,102	29,182,520	408,208,573	7,779,672	543,659,867
1985	None	99,014,833	26,029,742	432,913,694	7,781,788	565,740,057
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

MISCELLANEOUS TAX INFORMATION FOR THE YEAR 2008

	21,898,331,198
Total Taxes Levied Collectible	1,408,133,012
Average Tax Levy for All Purposes, in Mills (Not including Municipal Levies)	63.328
Average Tax Levy for Municipalities, in Mills (All Purposes)	70.832
State Tax Levy, in Mills (General Fund)	None
Foundation Program Fund Levy, in Mills	12.000
County Tax Levy, in Mills (Average)	11.750
Special District Tax Levy, in Mills (Average)	4.758
School Tax Levy, in Mills (Average)	34.819
Municipal Tax Levy, in Mills (Average)	7.003
Proportion of State Taxes to Total Taxes	0.000%
Proportion of County Taxes to Total Taxes	18.273%
Proportion of Special District Taxes to Total Taxes	7.400%
Proportion of School District Taxes to Total Taxes	72.810%
Proportion of Municipal Taxes to Total Taxes	1.517%
TOTAL	100.000%
Taxes Under State Control (General Fund)	0.000%
Taxes Under Local Control	81.338%
Foundation Program Fund	18.662%
TOTAL	100.000%

PROPORTION OF....

**Taxable Valuation
Contributed by Each County
for the Year - 2008**

1	Campbell	21.567%
2	Sublette	17.232%
3	Sweetwater	10.931%
4	Teton	5.901%
5	Natrona	4.834%
6	Lincoln	4.515%
7	Johnson	4.332%
8	Carbon	4.093%
9	Laramie	3.889%
10	Fremont	3.875%
11	Park	3.559%
12	Sheridan	2.869%
13	Uinta	2.797%
14	Converse	2.666%
15	Albany	1.510%
16	Big Horn	1.111%
17	Hot Springs	0.890%
18	Crook	0.735%
19	Platte	0.620%
20	Weston	0.614%
21	Washakie	0.594%
22	Goshen	0.550%
23	Niobrara	0.316%
	TOTAL	100.000%

**All Taxes Contributed by
Each County for the Year -
2008**

1	Campbell	20.289%
2	Sublette	15.825%
3	Sweetwater	11.355%
4	Teton	5.377%
5	Natrona	5.152%
6	Johnson	4.733%
7	Laramie	4.452%
8	Lincoln	4.415%
9	Fremont	4.410%
10	Carbon	4.149%
11	Park	4.028%
12	Sheridan	3.036%
13	Uinta	2.768%
14	Converse	2.517%
15	Albany	1.573%
16	Big Horn	1.264%
17	Hot Springs	0.995%
18	Crook	0.715%
19	Platte	0.689%
20	Weston	0.687%
21	Washakie	0.632%
22	Goshen	0.600%
23	Niobrara	0.339%
	TOTAL	100.000%

**Taxable Valuation of Various Classes of Property
for the Tax Year 2008**

1	Natural Gas Production	33.204%
2	Residential Lands and Improvements	19.209%
3	Coal Production	14.976%
4	Oil Production	12.984%
5	Industrial and Manufacturing Property	7.485%
6	Commercial Lands and Improvements	3.790%
7	Trona Production	1.551%
8	Railroads	1.076%
9	Electric/Gas Distribution	1.015%
10	Natural Gas Pipelines	0.946%
11	Commercial Personal Property	0.935%
12	Agricultural Lands	0.865%
13	Electric-Cooperatives	0.454%
14	Residential Personal Property	0.300%
15	Liquid Pipelines	0.290%
16	Bentonite Production	0.222%
17	Major Telecommunications	0.140%
18	Sand and Gravel Production	0.129%
19	Uranium Production	0.091%
20	Cable and Satellite	0.085%
21	Cellular/Reseller Telecommunications	0.068%
22	All Other Minerals	0.068%
23	Rural Telecommunications	0.057%
24	Airlines	0.038%
25	Municipal Electric	0.022%
	TOTAL	100.000%

VETERANS EXEMPTION VALUATIONS AND BENEFITS GRANTED FOR THE YEAR 2008

County	Real or Personal Property			Motor Vehicle and Trailer			Number of Exemptions	Tax Benefits Granted
	Valuation	Taxes	Count	Valuation	Taxes	Count		
Albany County	\$ 1,968,172.00	\$ 133,689.00	666	\$ 361,732.00	\$ 10,851.95	142	808	\$ 144,540.95
Big Horn County	\$ 1,189,948.00	\$ 90,691.11	400	\$ 150,850.00	\$ 4,525.50	0	400	\$ 95,216.61
Campbell County	\$ 1,700,228.00	\$ 113,769.28	611	\$ 460,258.00	\$ 13,807.74	186	797	\$ 127,577.02
Carbon County	\$ 1,325,866.00	\$ 89,162.44	475	\$ 218,851.00	\$ 6,565.53	80	555	\$ 95,727.97
Converse County	\$ 1,287,363.00	\$ 86,219.48	452	\$ 143,630.00	\$ 4,308.90	60	512	\$ 90,528.38
Crook County	\$ 874,252.00	\$ 57,305.57	302	\$ 105,896.00	\$ 3,176.88	39	341	\$ 60,482.45
Fremont County	\$ 3,251,684.00	\$ 249,693.10	1,154	\$ 446,038.00	\$ 13,381.14	182	1,336	\$ 263,074.24
Goshen County	\$ 1,599,574.00	\$ 114,504.82	560	\$ 262,519.00	\$ 7,875.57	113	673	\$ 122,380.39
Hot Springs County	\$ 797,983.00	\$ 60,377.34	269	\$ 121,705.00	\$ 3,651.15	66	335	\$ 64,028.49
Johnson County	\$ 1,468,639.00	\$ 107,146.41	498	\$ 125,341.00	\$ 3,760.23	48	546	\$ 110,906.64
Laramie County	\$ 14,123,708.00	\$ 1,043,013.00	4,802	\$ 972,910.00	\$ 29,187.30	414	5,216	\$ 1,072,200.30
Lincoln County	\$ 1,249,100.00	\$ 82,543.79	425	\$ 142,560.00	\$ 4,276.80	56	481	\$ 86,820.59
Natrona County	\$ 5,990,782.00	\$ 421,548.99	2,040	\$ 1,135,332.00	\$ 34,061.00	380	2,420	\$ 455,609.99
Niobrara County	\$ 306,502.00	\$ 22,248.13	115	\$ 59,479.00	\$ 1,784.37	26	141	\$ 24,032.50
Park County	\$ 3,229,936.00	\$ 244,027.51	1,083	\$ 356,582.00	\$ 10,697.46	135	1,218	\$ 254,724.97
Platte County	\$ 1,314,147.00	\$ 96,773.44	464	\$ 245,355.00	\$ 7,361.00	91	555	\$ 104,134.44
Sheridan County	\$ 3,531,224.00	\$ 247,785.23	1,196	\$ 563,948.00	\$ 16,918.44	198	1,394	\$ 264,703.67
Sublette County	\$ 746,679.00	\$ 46,228.20	253	\$ 90,833.00	\$ 2,724.99	31	284	\$ 48,953.19
Sweetwater County	\$ 3,080,798.00	\$ 225,855.11	1,072	\$ 533,645.00	\$ 16,009.35	217	1,289	\$ 241,864.46
Teton County	\$ 823,036.00	\$ 47,515.94	274	\$ 101,109.00	\$ 3,033.27	40	314	\$ 50,549.21
Uinta County	\$ 1,273,756.00	\$ 85,350.82	439	\$ 253,621.00	\$ 7,609.55	100	539	\$ 92,960.37
Washakie County	\$ 1,021,986.00	\$ 72,273.83	359	\$ 218,507.00	\$ 6,555.21	95	454	\$ 78,829.04
Weston County	\$ 1,020,169.00	\$ 75,958.54	358	\$ 99,348.00	\$ 2,980.44	52	410	\$ 78,938.98
TOTALS:	\$ 53,175,532.00	\$ 3,813,681.08	18,267	\$ 7,170,049.00	\$ 215,103.77	2,751	21,018	\$ 4,028,784.85

WYOMING STATE MILL LEVIES AND TAXABLE VALUATION

Year	Levies 1955-1981	Taxable Valuation 1955-1981	Year	Levies 1982-2008	Taxable Valuation 1982-2008
1955	1.5 Mills	768,622,575	1982	None	8,107,583,148
1956	1.5 Mills	800,699,925	1983	None	7,936,540,710
1957	1.5 Mills	829,645,683	1984	None	7,945,490,912
1958	1.0 Mills	880,619,828	1985	None	8,389,156,815
1959	1.0 Mills	915,793,603	1986	None	7,830,714,977
1960	1.0 Mills	963,565,481	1987	None	5,972,690,122
1961	1.0 Mills	1,010,061,420	1988	None	5,894,142,398
1962	1.0 Mills	1,046,266,060	1989	None	5,729,686,356
1963	1.0 Mills	1,089,966,805	1990	None	6,074,431,051
1964	1.0 Mills	1,122,980,309	1991	None	6,386,986,980
1965	1.0 Mills	1,148,549,913	1992	None	6,053,341,898
1966	1.0 Mills	1,168,236,819	1993	None	6,175,049,894
1967	2.5 Mills	1,170,865,252	1994	None	6,291,213,307
1968	2.0 Mills	1,181,169,448	1995	None	6,231,754,659
1969	1.5 Mills	1,236,958,572	1996	None	6,423,400,855
1970	None	1,317,876,063	1997	None	7,145,869,312
1971	None	1,384,453,940	1998	None	7,441,470,939
1972	None	1,435,955,661	1999	None	7,025,478,380
1973	None	1,486,086,553	2000	None	7,896,856,270
1974	None	1,708,945,746	2001	None	10,542,096,400
1975	None	2,168,456,373	2002	None	11,169,306,927
1976	None	2,489,382,482	2003	None	10,340,086,954
1977	None	2,804,216,938	2004	None	13,679,536,318
1978	None	3,251,778,281	2005	None	16,445,084,484
1979	None	3,702,626,530	2006	None	20,978,659,770
1980	None	4,515,133,799	2007	None	21,491,267,438
1981	None	6,176,290,777	2008	None	21,898,331,198

COUNTY VALUATIONS AND CLASSIFICATION 2008

	Class	Gross Valuation Real & Personal Property	Gross Valuation Motor Vehicles as of July 1, 2008	Private Railroad Car Valuations	Total Gross Valuation
Albany	First	330,654,074	88,248,096	2,973,091	421,875,261
Big Horn	First	243,332,156	38,969,880	1,225,579	283,527,615
Campbell	First	4,722,822,444	203,888,085	3,552,411	4,930,262,940
Carbon	First	896,215,989	65,051,982	2,549,026	963,816,997
Converse	First	583,725,972	80,037,960	4,656,644	668,420,576
Crook	First	160,960,755	44,370,208	395,028	205,725,991
Fremont	First	848,481,111	148,217,268	792,490	997,490,869
Goshen	First	120,499,738	374,629	2,710,809	123,585,176
Hot Springs	First	194,865,484	18,989,727	490,716	214,345,927
Johnson	First	948,638,902	65,426,625	-	1,014,065,527
Laramie	First	851,683,371	233,060,108	4,667,352	1,089,410,831
Lincoln	First	988,667,384	70,928,252	1,558,253	1,061,153,889
Natrona	First	1,058,629,455	257,629,800	1,371,389	1,317,630,644
Niobrara	First	69,178,442	9,486,593	1,360,284	80,025,319
Park	First	779,322,792	99,521,737	770,548	879,615,077
Platte	First	135,803,210	34,795,877	1,891,008	172,490,095
Sheridan	First	628,252,519	81,662,652	1,745,198	711,660,369
Sublette	First	3,773,650,926	91,285,487	-	3,864,936,413
Sweetwater	First	2,393,725,331	190,878,150	4,966,536	2,589,570,017
Teton	First	1,292,355,693	94,083,970	-	1,386,439,663
Uinta	First	612,447,802	72,423,758	2,198,832	687,070,392
Washakie	First	130,025,723	31,553,817	450,186	162,029,726
Weston	First	134,391,925	27,160,721	1,864,527	163,417,173
Totals		21,898,331,198	2,048,045,382	42,189,907	23,988,566,487

STATE ASSESSED VALUATIONS TOP 25 NON-MINERAL TAXPAYERS FOR THE YEAR 2008

Company Name	Industry Type	2008 Value
Union Pacific Railroad Company	Railroad	144,903,574
PacifiCorp	Electric - IOU	133,005,346
Burlington Northern Santa Fe Railway	Railroad	90,464,977
Rockies Express Pipeline	Natural Gas Pipeline	49,894,404
Wyoming Interstate Company, Ltd.	Natural Gas Pipeline	38,543,104
Basin Electric Power Cooperative	Electric - REA	32,202,528
Colorado Interstate Gas Company	Natural Gas Pipeline	23,924,650
Kern River Gas Transmission, Inc.	Natural Gas Pipeline	23,286,135
QWEST Corporation f/k/a U.S. West	Telecommunications	20,926,100
Tri-State Generation & Transmission	Electric - REA	18,954,006
Idaho Power Company	Electric - IOU	15,375,293
Black Hills Power & Light Company	Electric - IOU	15,007,301
Questar Pipeline Company	Natural Gas Pipeline	14,851,569
FLP Energy Wyoming, LLC	Electric - IOU	14,829,373
Powder River Energy Corporation	Electric - REA	14,041,602
Rocky Mountain Pipeline System, LLC	Liquid Pipeline	13,535,831
Express Pipeline, LLC	Liquid Pipeline	12,222,734
Kinder Morgan Interstate Gas Transmission	Natural Gas Pipeline	11,448,872
Overthrust Pipeline Company	Natural Gas Pipeline	11,298,865
MIGC, Inc.	Natural Gas Pipeline	10,756,377
Lower Valley Energy, Inc.	Electric/Gas	9,156,428
Pioneer Pipe Line Company	Liquid Pipeline	9,103,844
Overland Pass Pipeline Company, LLC	Natural Gas Pipeline	8,790,668
Cheyenne Light, Fuel and Power Company	Electric - IOU	8,495,928
Frontier Pipeline Company	Liquid Pipeline	7,060,727

EXPENDITURE OF PROPERTY TAX DOLLARS 2008

CITY	School	68.56%
	County	21.56%
	Municipal	9.88%
	State	0.00%
		100.00%

COUNTY	School	73.93%
	County	18.56%
	Special District	7.51%
	State	0.00%
		100.00%

BENEFICIARIES OF PROPERTY TAX COLLECTIONS 2008

School	54.14%
County	18.28%
Foundation Program	18.66%
Special Districts	7.40%
Municipalities	1.52%
State	0.00%
	100.00%

DEPARTMENT OF REVENUE STRATEGIC PLAN FY2009-2010

Agency Contact	Edmund J. Schmidt, Director (307) 777-5287 122 W. 25 th Street, 2 West Cheyenne, WY 82002-0110 Ed.Schmidt@wy.gov WebSite: http://revenue.state.wy.us
Year Reorganized	1991
Statutory References	W.S. 9-2-2007
Authorized Personnel	129 full-time employees; 1 part-time employee
Clients Served	General Public, Legislature, Taxpayers/Vendors, Cities, Towns, and Counties

WYOMING QUALITY OF LIFE

Wyoming state government is a responsible steward of state assets and effectively responds to the needs of residents and guests.

CONTRIBUTION TO WYOMING'S QUALITY OF LIFE

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.

By diligently performing these statutory duties, The Department of Revenue contributes to the quality of life in Wyoming by collecting the taxes properly due the state, thus ensuring that state and local governmental services are funded for the benefit of the people of Wyoming.

BASIC FACTS

The agency has 129 fulltime and 1 part-time employees and a total operating budget for the biennium ending June 30, 2008, of \$13,511,079 of which \$10,624,898. are general funds.

The primary functions of the Department are:

1. Collection of mineral severance and excise (sales, use, estate and cigarette) taxes.
2. Distribution of the taxes collected.
3. Determination of fair market value of minerals and public utility property in the state for property tax purposes and the certification of that value to the various counties and tax districts in the state.
4. Maintenance of computer assisted mass appraisal (CAMA) systems to aid county assessors with their duty to fairly value real and personal property for tax purposes.
5. Education of taxpayers, assessment personnel and liquor retailers and servers.
6. Distribution of liquor to retailers in the state and enforcement of liquor control laws in the state.

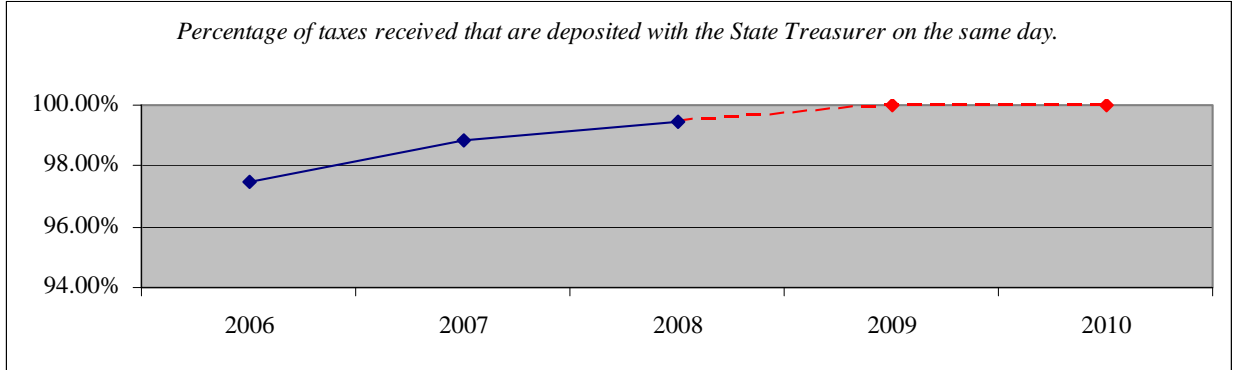
PERFORMANCE MEASURES

The performance measures the Department considers most relevant to its work are as follows:

Administrative Services Division

Percentage of taxes received that are deposited with the State Treasurer on the same day.

The goal for FY2008 was 100%



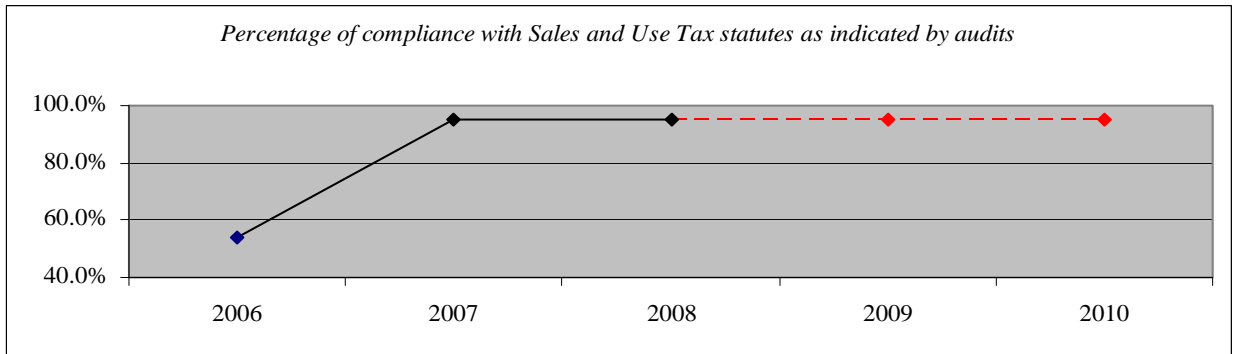
Since the production of the department's new scanner the Administrative Services Division had 11 months of operation at 100% of deposits on the same day. The Division had only 1 month in which 93.43% of the deposits were same day. This was due to a significant increase in quarterly returns that were received for processing on the last day of the month.

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 \$2.1 billion dollars in Fiscal Year 2008 with only 1 day of revenue being processed as carryover for the next business day's deposit. This was an increase of approximately \$230 million dollars processed over the previous fiscal year. *The goal for FY2009 is 100% and FY2010 is 100%.*

Excise Tax Division

Percentage of compliance with Sales and Use Tax statutes as indicated by audits.

The goal for FY2008 was 95%.



Per Department of Audit statistics, audit assessments related to sales and use tax indicate a compliance rate over the past six years ranging from 55% in FY04 to 96% in FY08. The Excise Tax Division has a goal of 95.25% compliance with sales and use tax statutes as indicated by audits. Fiscal Year 2008 is the first time this threshold had been met. The Division attributes the dramatic improvement on compliance to the Division's increased training seminars statewide.

In FY08, 2008 excise tax audits were performed, with \$4.6M in unpaid taxes identified. Audited businesses ranged from oil and gas service companies to contractors, to log home kit sellers to

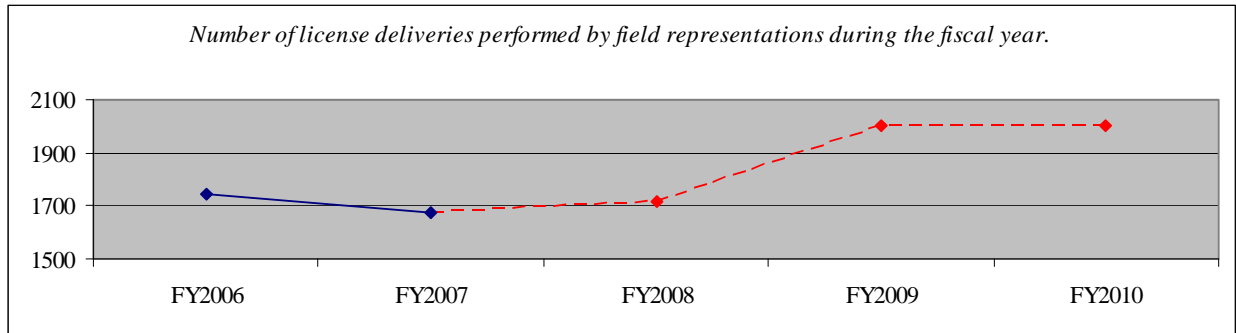
restaurants. With an average compliance rate of 95.73%, this audited group correctly collected \$107.5M in excise taxes.

The majority of the problems the Excise Tax Division currently sees in audits are a lack of knowledge of when to self-accrue use tax, how to properly document sales transactions, and when to use or accept exemption certificates. Vendors in service industries are especially unaware of how the statutes apply to their businesses. Division personnel have started a program of meeting with all new licensees to discuss their specific business activities and show them how to properly collect and remit Wyoming's excise taxes. The Division will continue its general educational efforts to keep the vendor and taxpayer population aware of their tax liabilities. *The goal for FY2009 is 95.15% and FY2010 is 95.25%.*

Contributing Factors to the percentage of compliance with Sales and Use Tax statutes as indicated by audits are:

Number of license deliveries performed by field representatives during the fiscal year.

The goal for FY2008 was 1800.

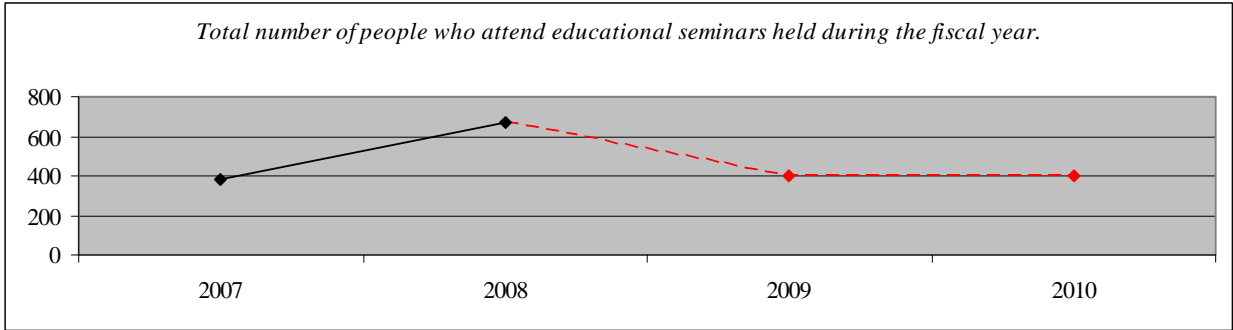


The Excise Tax Division has ten field representatives located throughout the state. One duty of these field representatives is to meet with newly licensed vendors. During the meeting, the field representative explains what the new vendor's responsibilities are, how to collect, report and remit sales, use, economic development, resort district and lodging taxes, and how to properly use or accept a tax exemption certificate. We believe that these one-on-one meetings to educate new vendor's increases compliance because the vendors receive accurate information before they start collecting excise taxes. Vendors also feel comfortable contacting the field representative later when questions arise. 1714 licenses were delivered by field reps in FY08 as well as 1243 license mailed.

The goal of the Excise Tax Division is to have personal license deliveries increase to 1,900 licenses hand delivered for FY 2009. The division believes that by increasing the number of personal contacts that we have with vendors during license delivery will increase compliance with Wyoming's sales and use tax laws. *The goal for FY2009 is 1900 and FY2010 is 2000.*

Total number of people who attend educational seminars held during the fiscal year.

The goal for FY2009 is 400 attendees and FY2010 is 400 attendees.



The Education & Taxability Section holds several free seminars throughout the state each year. Standard seminars include Oil & Gas, Mining, Lodging, Manufacturing, Agriculture and Religious & Charitable Organizations. The Section also conducts seminars by request. The Section tailors the subject matter to address questions from a specific group.

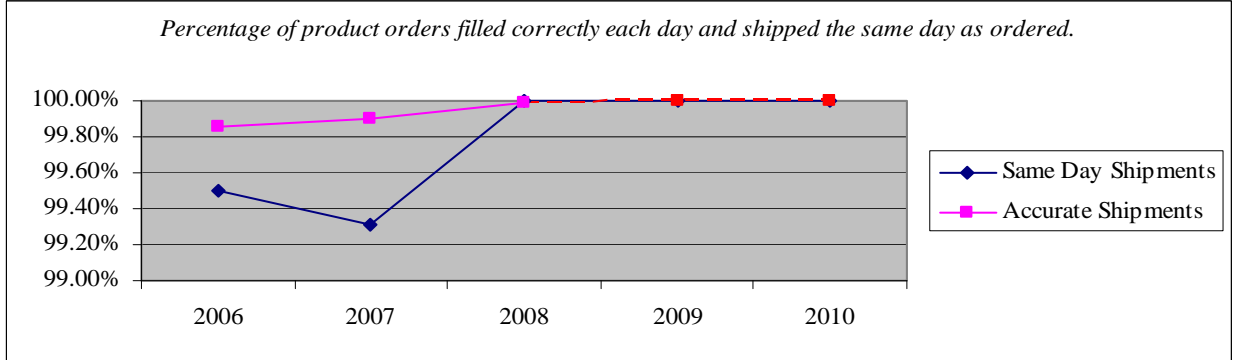
Holding seminars throughout the year means nothing unless people are interested and able to attend. Attendance figures are used to adjust the frequency of seminars. In FY08, the Taxability & Education Section added another staff member and held 34 seminars which 673 people attended. Continued interest in Oil & Gas Seminars has prompted the Division to offer these seminars in new areas of the state such as Rawlins and Sheridan. In FY08, six oil and gas seminars were offered, with 196 attendees.

These seminars allow vendors to double check their accounting practices, to build off of questions asked by their peers, and to explore why one situation is taxed differently than another. The Division believes that continuously updating and presenting topics of interest will increase compliance with Wyoming’s sales and use tax laws. *The goal for FY2009 is 400 attendees and FY2010 is 400 attendees.*

Liquor Distribution Division

Percentage of product orders filled correctly each day and shipped the same day as ordered.

The goal for FY2008 was 100% for Same Day Shipments and 99.995% for Accurate Shipments..



The Wyoming Liquor Division’s (WLD) record for accuracy in orders shipped daily reached an all time high of 99.995 percent, while the “same day” shipping performance indicator reached a perfect 100 percent in FY 08. During the year previous, FY 07, the number of orders shipped correctly stood at 99.32 percent.

The WLD attained this accomplishment by implementing an overall plan to seek out leading technologies in both material handling equipment and information systems to develop operational strategies which make the most of the abundant resources available – both human and industrial.

Recent Division improvements and techniques employed by the WLD include, but are not limited to:

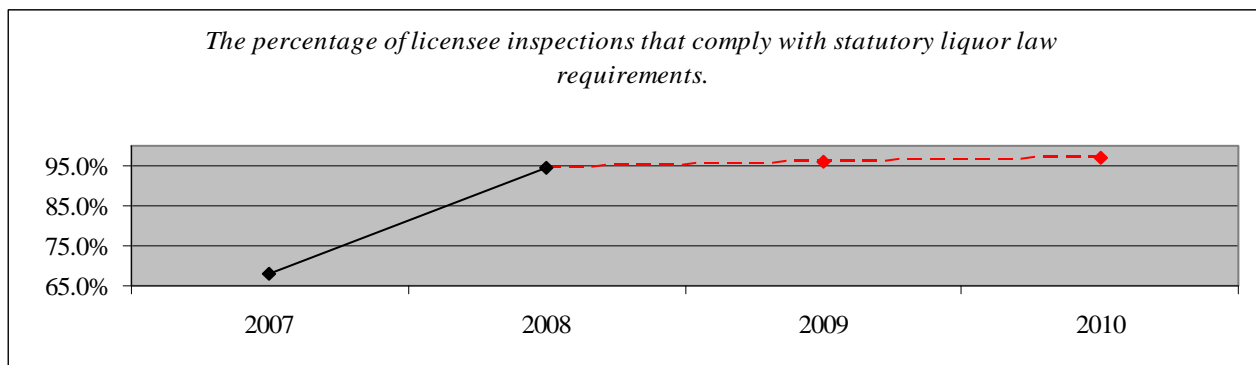
- **ELIQUOR 2.0** -- This system allows retailers to place orders online and eliminates the possibility of input errors by the Liquor Division. It also allows the retailer the option to place orders 24-hours a day;
- **High Tech Scanning Guns** - 13 guns were purchased to increase picking speed and efficiency;
- **Crystal Reports** – The creation of crystal reports tailored specifically to meet the informational needs of the WLD provides the ability to monitor and analyze progress in a myriad of performance standards.

The Division remains vigilant in its endeavor to continually increase the percentage of orders shipped correctly by exploring new methods and technology. Plans for a new split case racking system, with a Pick-To-Voice (PTV) system, are currently in process to increase picking speed and efficiency. The Division is also investigating technology which allows faxed orders to be input directly into its data base. This method will virtually eliminate the possibility of input errors by placing orders automatically.

During FY 08 the WLD experienced a 5.33 percent increase in case sales. However, even with the additional 40,803 cases shipped (compared to FY 07) the division not only kept up the pace but increased efficiency, speed and accuracy in all critical processes. The WLD is looking forward to the future and the realization of its goal to fill 100 percent of orders correctly, and 100 percent of orders shipped same day as received. *The goal for FY2009 is 100% for Same Day Shipments and 99.997% for Accurate Shipments and FY2010 is 100% for Same Day Shipments and 99.998% for Accurate Shipments.*

The percentage of licensee inspections that comply with statutory liquor law requirements.

The goal for FY2008 was 78%.



FY08	<u>Inspections Conducted</u>	<u>Violations Noted</u>	<u>Compliance Percentage</u>
	2216	118	94.7%

The Liquor Division Compliance Agents increased the number of inspection over FY07 by 14% while seeing a decrease in the number of violations by 42%. The Liquor division will continue to increase the number of on-site unannounced licensee inspections over this next fiscal year. By increasing in person contact with licensees and a physical presence in the field we hope to improve the compliance rate. This is no easy task with the energy boom in the state of Wyoming causing an increase in the employee turnover rate within the hospitality industry.

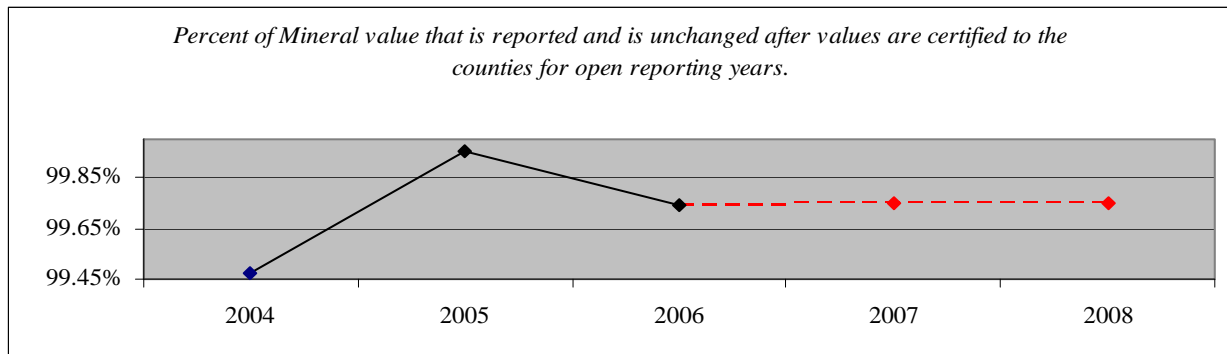
The Liquor Division staff is constantly updating and increasing the amount of information on its new website <http://eliquor.wyoming.gov> such as Title 12 and the Rules and Regulations of the Division. Improved compliance rate numbers can also be attributed to the alcohol education efforts of the Division to include Alcohol Server Training, The Wyoming Liquor Awareness DVD and the many activities of community coalitions, local law enforcement, The Wyoming's First Lady's Initiative and other state agencies efforts. The Liquor staff will also be using technology to improve inspection numbers and compliance rate percentages.

The Division will implement new Dell Tablets that will have access through a VPN to access information in real time. This will allow Division Agents to improve their current workflow procedures and it will also allow more than one Agent in the field at a time. Division Agents will also be able to print violations letters immediately thus training licensees and their staffs how to be in compliance with Title 12 at the time of a violation. *The goal for 2009 is 94.9% and FY2010 is 95%.*

Mineral Tax Divison

Percent of Mineral value that is reported and is unchanged after values are certified to the counties for open reporting years.

The goal for FY2006 was 99.75%.



The boom in the development of coal bed methane, the Pinedale anticline, and Jonah infield drilling has resulted in untimely filing and reporting of new wells. Additionally, this new drilling activity has attracted new companies to Wyoming that are unfamiliar with the reporting requirements in general.

Untimely reporting, that is reporting that is done after certification prevents the counties from including that value in their budgeting process. Late filing also generates substantial penalty candidates that must be addressed by the Department. Timely filing is a benefit to all parties involved.

Once again the Minerals Division employed the new procedures first implemented in 2005-2006 during this past year in order to encourage producers to file all their production on time. The first method was to post on our website every unreported property in the State during the period

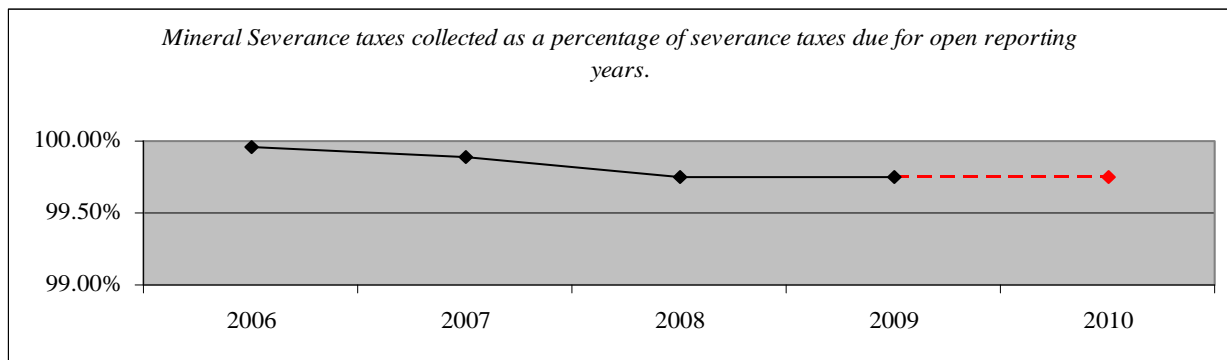
between when the returns were due and when the certifications were issued. This gave every taxpayer a virtual real-time look at the gross products reporting status.

The Minerals Division ran a pre-certification comparison between severance and gross products reported value to identify those groups that had not reported the gross products but had reported severance tax. This additional step helped lower the amount of unreported value to a new low of .26% for the 2006 production period.

Next certification season the Minerals Division will run a WOGCC Form 2 comparison before certification in addition to the other reports we have been performing. This should identify producing wells not registered in our system. We will contact the operator of the well for a return. If they do not report we will perform a best-information available assessment for the unreported production. *The goal for FY2007 is 99.75% and for FY2008 is 99.75%.*

Mineral Severance taxes collected as a percentage of severance taxes due for open reporting years.

The goal for FY2006 was 99.75%..



The Minerals Division made extensive use of the system reports that were created two years ago. These reports identified the taxpayers with the largest outstanding balances and poor reporting history. By focusing on these taxpayers we raised our total 2000-2007 collection percentage to 99.92%.

The 2005 production year realized a decrease in the collection percentage due to newly issued reconciliation assessments issued by the Department. These liabilities were not on the books at the time last year's strategic plan was generated. As these assessments are pursued with the companies the collection percentage for 2005 will increase in next year's report.

The Minerals Division created several new reports two years ago to help identify not only the current outstanding balances of tax and interest but also those taxpayers that have historically had difficulty in paying the proper amounts. The reports indicated one particular taxpayer comprised the bulk of the unpaid liabilities. This taxpayer has an outstanding balance of over \$3,000,000 out of the total outstanding balance of just over \$4,000,000.

The Minerals Division has been helping certain taxpayers with reporting and paying difficulties through direct communications. We have been preparing spreadsheets reconciling rejected items and past posted liabilities to keep these taxpayers accounts clean.

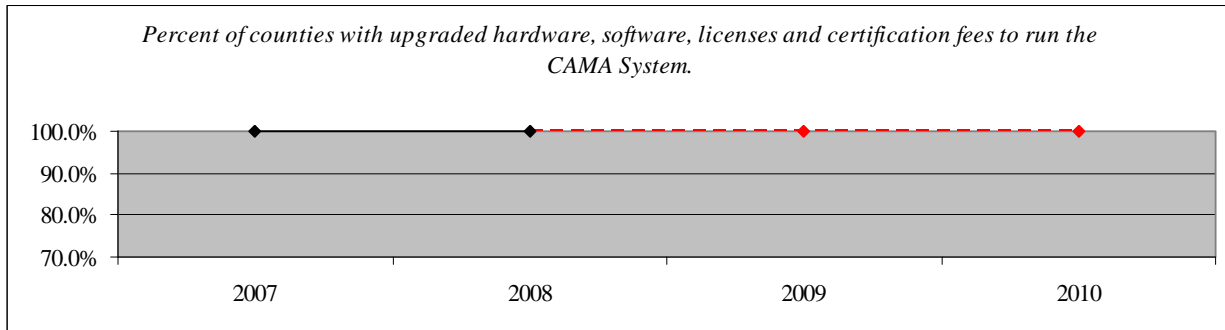
We currently have a pending appeal with the taxpayer with the greatest outstanding balance concerning a late filing penalty assessment. We have communicated to this taxpayer a willingness to mitigate the penalty assessment for a full reconciliation of their outstanding severance tax balance.

The Minerals Division will continue to make use of the reports to determine which old liabilities require liens and which are uncollectible. The uncollectible liabilities will be written off. Both procedures will increase the collection percentage. *The goal for FY2007 is 99.75% and for FY2008 is 99.75%.*

Property Tax Division

Percent of counties with upgraded hardware, software, licenses and certification fees to run the CAMA System.

The goal for FY2008 was 100%.



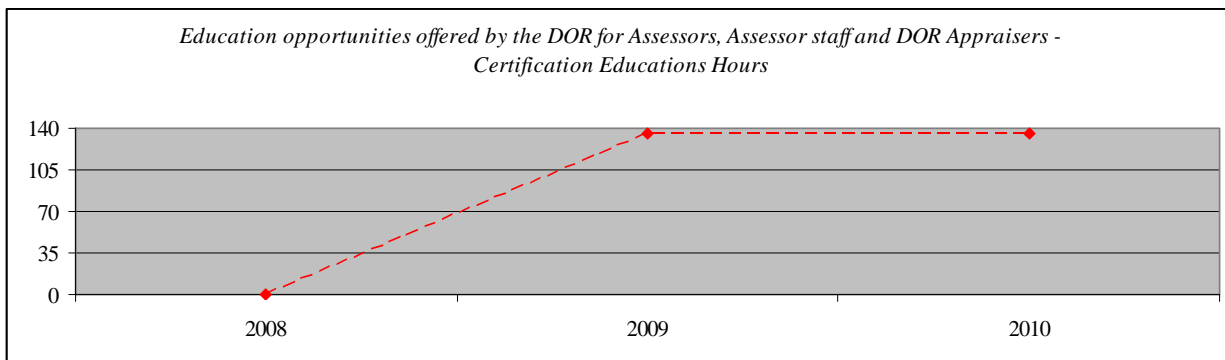
In accordance with the Department’s current strategic plan, the Property Tax Division is charged with the support of the Wyoming CAMA system. To this end, the Department has maintained 100% license coverage for the use of the CAMA system and all of its associated subsystems.

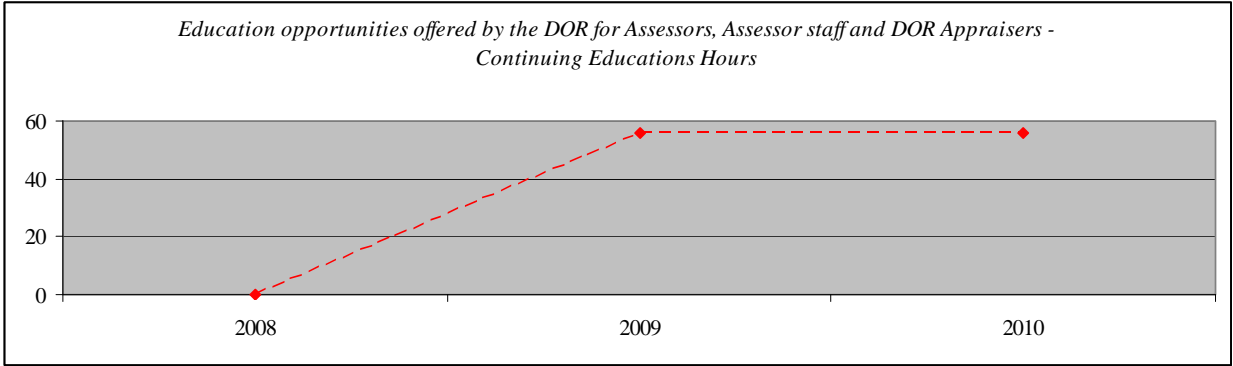
Also, the Department has secured funding to purchase a 100% replacement of the CAMA-related hardware now in the county assessors’ offices by the end of the 2009-2010 biennium. Planning for the hardware replacement is now underway, with an estimated county delivery date starting in the summer of 2009.

The Property Tax Division has set forth the goal in the Strategic Plan to purchase 100% replacement for the CAMA-related hardware now in the county assessors’ offices by the end of the 2009-2010 biennium. To do so, an appropriation for an amount adequate to purchase the replacement hardware must be secured. This helps to ensure uniformity of assessment statewide. *The goal for FY2009 is 100% and for FY2010 is 100%.*

Education opportunities offered by the Department of Revenue for Assessors, Assessors staff and Department of Revenue Appraisers.

The goal for FY2008 was nil as the previous measure was immeasurable.

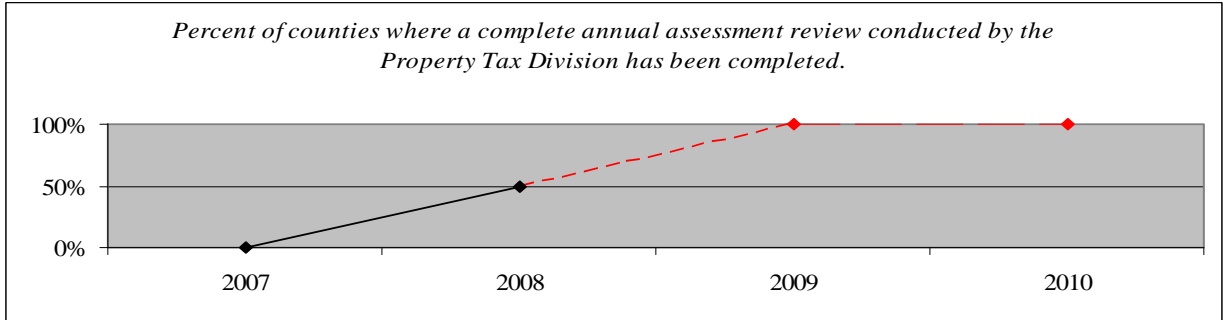




The Department of Revenue requires the county assessors, their employees and the employees of the Department engaged in property valuation be certified. These people must take 135 hours of certified core courses and pass examinations to earn permanent certification. They must then take at least 28 hours of approved coursework every two years to maintain their certification. Since this education requirement is imposed by the Department, it has the duty to provide the education opportunities to meet the requirements. The Department has a goal of annually providing sufficient education opportunities to allow appraisers to meet the certification and continuing education requirements in the 2009-2010 biennium. It is the goal of the Property Tax Division to provide at least 135 hours of core education and 56 hours of continuing education classes for Wyoming Property Tax Appraiser Certification at 100% each fiscal year in the 2009-2010 biennium. *The goal of the Division is 135 hours Certification Education 56 hours of Continuing Education for both FY2009 and FY2010 and FY2010.*

Percent of counties where a complete annual assessment review conducted by the Property Tax Division has been completed.

The goal for FY2008 was 50%.



W.S. 39-11-102(c)(xvi) states that “The department or its designee shall officially visit each county of the state annually and inquire into the method of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation;” This relatively broad mandate has historically been narrowly construed by the Department and visitations have been limited in scope, partly by the lack of available Department personnel and resources to conduct a more thorough review. The data conversion process necessary for the implementation of the replacement CAMA system also made the conduct of more extensive review problematic for several years. With that implementation now complete, the Department has identified a strong need to conduct a more extensive field review of the assessor’s practices and to provide assistance if problems are identified. *The goal for FY2009 is 100% and FY2010 is 100%.*

It is the goal of the Property Tax Division to develop and conduct, with its own personnel and/or third parties, a credible audit of the assessment practices of each county assessor, from which a detailed report will be prepared and presented to the Assessor and to Director of the Department. It is the Division's goal to have developed and conducted this review in 100% of the Wyoming counties each year, by the end of the 2009-2010 biennium.