



# DEPARTMENT OF REVENUE

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## MEMORANDUM

**TO:** JOINT INTERIM REVENUE COMMITTEE

**FROM:** BRENDA HENSON, DIRECTOR *BH*

**DATE:** OCTOBER 2, 2023

**SUBJECT:** TAX YEAR 2022 PROPERTY TAX REFUND PROGRAM SUMMARY

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The Department received 9,943 applications. We refunded a total of 8,813 (91%) and rejected 907 (9%). The total amount refunded was \$8,263,783.84. The additional 226 were applicants that filed online and then did not complete the process and submit their application or they submitted online and on paper therefore we cancelled the duplicate application. The highest percentages of rejected applications were as follows: 57% were over the income limit, 25% were due to lack of information for verification purposes and finally 13% that were over the asset limit.

Attachment 1: 2019 – 2022 Property Tax Refund Summary

Attachment 2: Tax Year 2022 Summary

Attachment 3: 2023 Median Residential Tax Amount Per County

**WYOMING DEPARTMENT OF REVENUE  
ADMINISTRATIVE SERVICES DIVISION; PROPERTY TAX DIVISION  
PROPERTY TAX REFUND PROGRAM: TAX YEAR 2019 - 2022 COMPARISON  
SEPTEMBER, 2023**

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

\* Note: Program not funded for the Tax Year 2020

**WYOMING DEPARTMENT OF REVENUE  
ADMINISTRATIVE SERVICES DIVISION; PROPERTY TAX DIVISION  
PROPERTY TAX REFUND PROGRAM: TAX YEAR 2022  
September, 2023**

TAX YEAR 2022					
COUNTY NAME	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND
Albany	310	288	22	\$ 252,155.23	\$ 875.54
Big Horn	173	154	19	\$ 70,724.40	\$ 459.25
Campbell	486	451	35	\$ 301,272.33	\$ 668.01
Carbon	136	118	18	\$ 53,688.65	\$ 454.99
Converse	246	230	16	\$ 142,368.68	\$ 618.99
Crook	79	73	6	\$ 47,236.22	\$ 647.07
Fremont	409	364	45	\$ 233,791.30	\$ 642.28
Goshen	220	199	21	\$ 100,515.54	\$ 505.10
Hot Springs	170	150	20	\$ 72,095.86	\$ 480.64
Johnson	238	226	12	\$ 185,549.04	\$ 821.01
Laramie	1608	1,457	151	\$ 1,342,807.78	\$ 921.63
Lincoln	404	346	58	\$ 272,065.32	\$ 786.32
Natrona	1307	1,180	127	\$ 830,240.70	\$ 703.59
Niobrara	38	35	3	\$ 8,131.70	\$ 232.33
Park	1283	1,174	109	\$ 1,247,454.18	\$ 1,062.57
Platte	107	103	4	\$ 57,566.78	\$ 558.90
Sheridan	943	862	81	\$ 850,193.26	\$ 986.30
Sublette	174	157	17	\$ 108,297.22	\$ 689.79
Sweetwater	282	256	26	\$ 175,279.31	\$ 684.68
Teton	495	442	53	\$ 1,577,394.96	\$ 3,568.77
Uinta	407	367	40	\$ 237,103.97	\$ 646.06
Washakie	150	133	17	\$ 75,824.84	\$ 570.11
Weston	52	48	4	\$ 22,026.57	\$ 458.89
<b>TOTAL</b>	<b>9717</b>	<b>8813</b>	<b>904</b>	<b>\$ 8,263,783.84</b>	<b>\$ 937.68</b>
PERCENT APPROVED OR DENIED		91%	9%		

Refunds calculated at 75% of total tax bill	Refunds of 1/2 of the Median Residential Property Tax - Maximum Refund available	2022 Maximum Refund Amount	Total Applications Approved	Percentage of Applications that Received the Maximum Refund	Percentage that Received 75% of total Tax Bill
62	226	\$934.60	288	78%	22%
29	125	\$481.20	154	81%	19%
59	392	\$692.09	451	87%	13%
33	85	\$500.25	118	72%	28%
68	162	\$674.59	230	70%	30%
14	59	\$672.18	73	81%	19%
72	292	\$694.80	364	80%	20%
42	157	\$540.11	199	79%	21%
35	115	\$519.43	150	77%	23%
54	172	\$867.34	226	76%	24%
331	1126	\$974.49	1457	77%	23%
66	280	\$836.42	346	81%	19%
313	867	\$759.59	1180	73%	27%
9	26	\$249.49	35	74%	26%
272	902	\$1,139.73	1174	77%	23%
27	76	\$611.18	103	74%	26%
214	648	\$1,039.21	862	75%	25%
27	130	\$714.66	157	83%	17%
75	181	\$761.28	256	71%	29%
160	282	\$4,242.94	442	64%	36%
88	279	\$698.27	367	76%	24%
29	104	\$609.71	133	78%	22%
11	37	\$512.92	48	77%	23%
2090	6723		8813	76%	24%

**Estimated Cost of Property Tax Refund Program for Tax Year 2023 based on Percentage increase in Median Residential Tax Bill**

	2023 Median Tax Amount 2023	1/2 Median 2023	2022 Median Tax Amount	1/2 Median 2022	Difference	Percent increase 22 to 23	Total 2022 refunds	2022 amount multiplied by % increase per county	
Albany	\$2,125.10	\$1,062.55	\$1,869.20	\$934.60	\$127.95	13.69%	\$252,155.23	\$34,520.93	
BigHorn	\$1,158.89	\$579.45	\$962.40	\$481.20	\$98.25	20.42%	\$70,724.40	\$14,439.57	
Campbell	\$1,619.70	\$809.85	\$1,384.18	\$692.09	\$117.76	17.02%	\$301,272.33	\$51,261.87	
Carbon	\$1,172.11	\$586.06	\$1,000.50	\$500.25	\$85.80	17.15%	\$53,688.65	\$9,208.90	
Converse	\$1,495.51	\$747.76	\$1,349.18	\$674.59	\$73.17	10.85%	\$142,368.68	\$15,441.09	
Crook	\$1,557.44	\$778.72	\$1,344.36	\$672.18	\$106.54	15.85%	\$47,236.22	\$7,486.90	
Fremont	\$1,652.87	\$826.44	\$1,389.60	\$694.80	\$131.64	18.95%	\$233,791.30	\$44,293.49	
Goshen	\$1,165.50	\$582.75	\$1,080.22	\$540.11	\$42.64	7.89%	\$100,515.54	\$7,935.39	
HotSprings	\$1,166.25	\$583.13	\$1,038.85	\$519.43	\$63.70	12.26%	\$72,095.86	\$8,840.74	
Johnson	\$2,105.30	\$1,052.65	\$1,734.68	\$867.34	\$185.31	21.37%	\$185,549.04	\$39,643.15	
Laramie	\$2,153.86	\$1,076.93	\$1,948.97	\$974.49	\$102.44	10.51%	\$1,342,807.78	\$141,158.17	
Lincoln	\$2,120.66	\$1,060.33	\$1,872.83	\$836.42	\$223.91	26.77%	\$272,065.32	\$72,832.01	
Natrona	\$1,642.59	\$821.30	\$1,519.17	\$759.59	\$61.70	8.12%	\$830,240.70	\$67,444.28	
Niobrara	\$602.73	\$301.37	\$498.97	\$249.49	\$51.88	20.79%	\$8,131.70	\$1,690.78	
Park	\$2,604.49	\$1,302.25	\$2,279.46	\$1,139.73	\$162.52	14.26%	\$1,247,454.18	\$177,875.48	
Platte	\$1,316.85	\$658.43	\$1,222.35	\$611.18	\$47.25	7.73%	\$57,566.78	\$4,449.99	
Sheridan	\$2,383.35	\$1,191.68	\$2,078.41	\$1,039.21	\$152.47	14.67%	\$850,193.26	\$124,733.90	
Sublette	\$1,731.89	\$865.95	\$1,429.31	\$714.66	\$151.29	21.17%	\$108,297.22	\$22,925.23	
Sweetwater	\$1,636.77	\$818.39	\$1,522.56	\$761.28	\$57.11	7.50%	\$175,279.31	\$13,148.02	
Teton	\$11,124.80	\$5,562.40	\$8,485.88	\$4,242.94	\$1,319.46	31.10%	\$1,577,394.96	\$490,534.76	
Uinta	\$1,532.16	\$766.08	\$1,396.53	\$698.27	\$67.81	9.71%	\$237,103.97	\$23,025.51	
Washakie	\$1,418.37	\$709.19	\$1,219.42	\$609.71	\$99.47	16.32%	\$75,824.84	\$12,370.92	
Weston	\$1,185.21	\$592.61	\$1,025.83	\$512.92	\$79.69	15.54%	\$22,026.57	\$3,421.95	
							<b>Est 2023 refund cost</b>		
							\$8,263,783.84	\$1,388,683.03	<b>\$9,652,466.87</b>