



Department of Revenue

Wyoming Property Tax Relief Status

**Interim Joint Revenue Committee
November 18, 2024 ~ Cheyenne WY**

Brenda Henson
Director

Who Pays Property Tax in Wyoming?

Residential	10,146,507,232	31.906%
Oil Production	6,554,767,180	20.612%
Natural Gas Production	4,815,639,659	15.143%
Coal Production	2,628,199,093	8.264%
Commercial	2,351,384,518	7.394%
Industrial	2,309,134,052	7.261%
Trona Production	634,855,227	1.996%
Railroads	535,656,696	1.684%
Private Electrics/Gas	491,295,058	1.545%
Agricultural Land	438,920,786	1.380%
Liquid Pipelines	420,651,556	1.323%
Rural Electrics	151,415,814	0.476%
Natural Gas Pipelines	115,808,790	0.364%
Bentonite Production	72,954,002	0.229%
Sand & Gravel Production	37,318,704	0.117%
All Other Minerals Production	29,658,486	0.093%
Major Telephones	13,243,434	0.042%
Cable and Satellite	13,370,896	0.042%
Cell./Reseller Telephones	12,786,139	0.040%
Rural Telephones	12,246,191	0.039%
Municipal Electrics	8,976,811	0.028%
Airlines	4,459,140	0.014%
Uranium Production	1,907,216	0.006%

2024 Assessed Values

Mineral Production Companies

total assessed value
14,775,299,567
 or 46.46% of statewide
 assessed value

(last year 17,289,278,927)

Each Tax Authority is Unique

2024
Percent of Residential Value to Total Value

County		County Seat	
Albany	61.39%	Laramie	69.19%
BigHorn	35.01%	Basin	75.49%
Campbell	7.27%	Gillette	64.04%
Carbon	19.18%	Rawlins	67.44%
Converse	4.09%	Douglas	68.17%
Crook	28.68%	Sundance	70.03%
Fremont	44.63%	Lander	70.44%
Goshen	35.45%	Torrington	73.42%
HotSprings	25.71%	Thermopolis	75.72%
Johnson	34.94%	Buffalo	76.77%
Laramie	43.87%	Cheyenne	69.19%
Lincoln	46.54%	Kemmerer	76.90%
Natrona	49.54%	Casper	72.42%
Niobrara	9.44%	Lusk	61.37%
Park	55.68%	Cody	69.75%
Platte	40.85%	Wheatland	72.81%
Sheridan	75.57%	Sheridan	69.92%
Sublette	5.20%	Pinedale	62.53%
Sweetwater	12.08%	Green River	83.40%
Teton	86.27%	Jackson	60.29%
Uinta	39.50%	Evanston	70.63%
Washakie	45.01%	Worland	59.03%
Weston	33.77%	Newcastle	68.30%
Total	31.85%		68.24%

Historical % difference for Residential

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Albany	1.11%	2.89%	1.98%	3.98%	4.32%	7.57%	5.12%	7.59%	15.39%	15.46%	3.19%
Big Horn	3.50%	6.53%	2.62%	2.98%	-2.15%	5.73%	4.03%	5.09%	10.22%	20.84%	3.51%
Campbell	2.60%	4.21%	5.53%	-2.47%	-1.29%	3.78%	1.63%	3.58%	10.46%	18.72%	3.30%
Carbon	3.61%	3.79%	2.69%	3.23%	1.73%	1.67%	1.80%	2.12%	10.56%	20.65%	1.41%
Converse	4.83%	9.24%	3.41%	1.62%	-0.54%	2.30%	3.56%	5.41%	7.80%	13.52%	1.52%
Crook	5.14%	3.49%	8.20%	-1.75%	2.78%	8.83%	1.50%	13.15%	15.86%	27.16%	3.71%
Fremont	0.55%	3.74%	1.06%	2.19%	0.57%	4.10%	2.60%	7.55%	12.08%	15.32%	5.07%
Goshen	5.65%	0.95%	2.89%	3.71%	1.25%	4.92%	3.50%	4.21%	12.84%	11.94%	3.91%
Hot Springs	6.52%	4.49%	-0.02%	4.40%	1.97%	0.40%	1.53%	2.56%	16.76%	18.24%	4.25%
Johnson	4.70%	4.69%	3.25%	4.87%	3.44%	4.06%	2.56%	5.90%	19.00%	24.58%	-0.80%
Laramie	3.91%	3.24%	5.62%	5.61%	5.83%	8.38%	7.45%	8.06%	14.73%	15.40%	2.59%
Lincoln	4.89%	6.92%	7.63%	9.93%	6.81%	11.81%	7.00%	13.96%	35.41%	28.79%	4.60%
Natrona	9.28%	4.87%	1.48%	6.32%	-2.76%	1.94%	7.57%	-1.49%	12.42%	13.96%	2.26%
Niobrara	4.92%	2.24%	1.44%	2.69%	1.74%	1.84%	1.72%	1.33%	9.07%	11.87%	-1.15%
Park	2.72%	3.81%	3.80%	3.80%	3.93%	4.72%	4.47%	10.25%	23.53%	18.66%	4.37%
Platte	2.91%	9.82%	4.00%	6.25%	4.40%	4.79%	5.01%	5.64%	17.92%	13.84%	5.01%
Sheridan	2.29%	3.75%	4.76%	2.82%	5.11%	7.02%	6.01%	9.95%	21.38%	18.22%	5.26%
Sublette	0.63%	2.00%	1.47%	2.88%	3.75%	3.98%	4.66%	7.35%	18.45%	25.69%	5.06%
Sweetwater	5.43%	3.33%	2.46%	4.79%	1.87%	2.88%	1.49%	1.63%	6.75%	8.52%	3.59%
Teton	4.65%	9.42%	9.93%	7.06%	15.28%	12.87%	6.80%	14.77%	36.00%	26.58%	2.49%
Unita	2.12%	2.78%	1.68%	-0.14%	3.93%	7.35%	0.00%	9.95%	19.56%	13.41%	3.62%
Washakie	0.24%	8.05%	-2.90%	4.12%	2.05%	6.50%	1.32%	3.30%	11.94%	15.15%	2.02%
Weston	4.91%	3.97%	0.86%	4.13%	2.79%	3.35%	1.96%	6.30%	13.84%	15.79%	0.46%

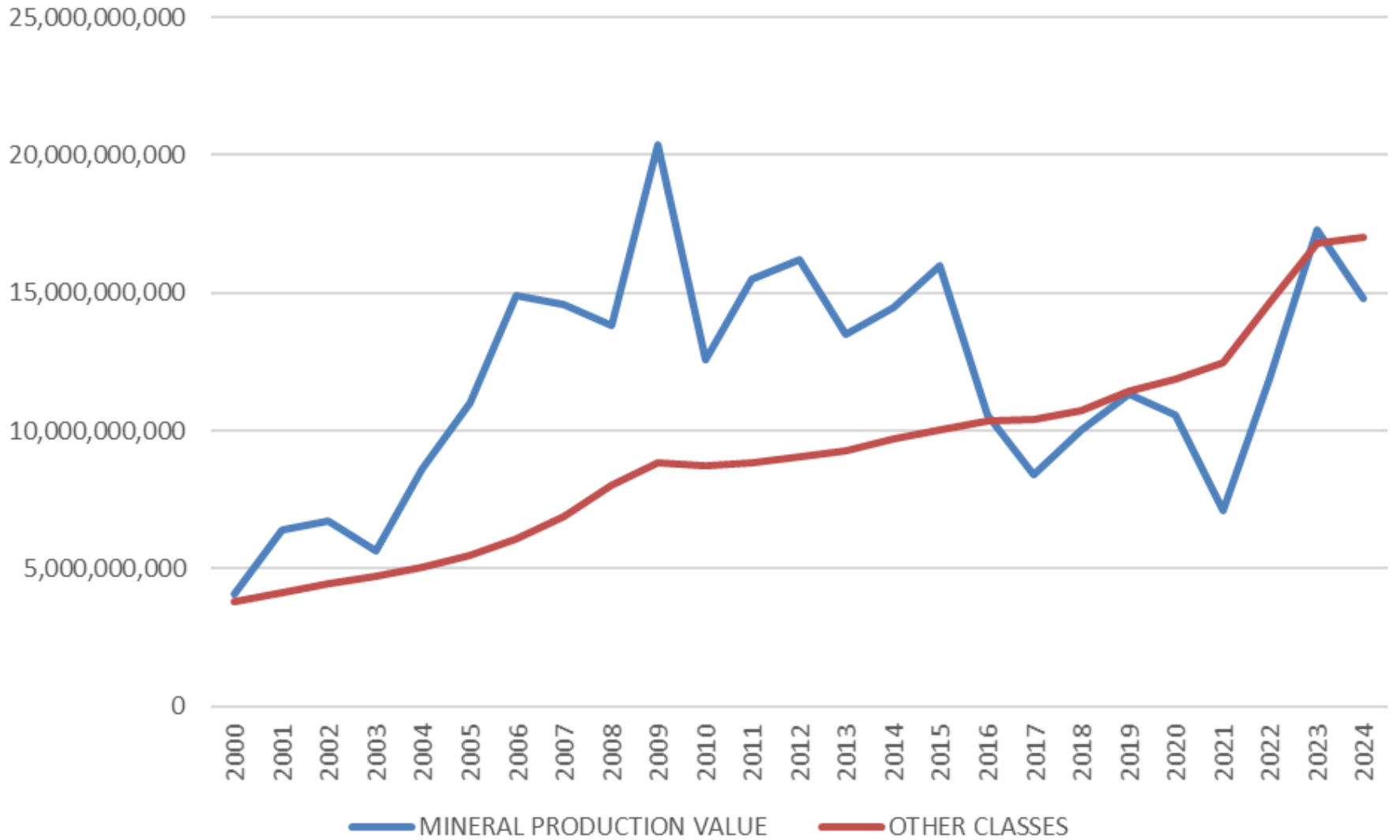
This is not a reflection of the percentage of increase for individual residential assessments. Values include real and personal property. Up to 3 unit residential structures.

The percentage is calculated by comparing the prior year total residential value to the following year total residential value. In addition to any increase in value of existing homes, values include all property that was not assessed the prior year as well. For example: Newly developed residential lots, new residences, additions, finished basements, outbuildings etc. 4,677 new structures were added to the tax rolls in Tax Year 2024 (FY25).

Percent of Mineral Value to Total Assessed Value

County	2024 % Mineral Assessed of Total Assessed
Sublette	87.67%
Converse	80.67%
Campbell	79.80%
Sweetwater	57.31%
Hot Springs	54.50%
Johnson	42.81%
BigHorn	35.44%
Fremont	31.33%
Crook	30.88%
Park	27.24%
Niobrara	26.19%
Uinta	25.93%
Carbon	25.92%
Laramie	25.92%
Lincoln	24.91%
Natrona	18.53%
Weston	16.93%
Washakie	14.43%
Albany	2.33%
Platte	1.28%
Goshen	1.17%
Sheridan	0.32%
Teton	0.11%

Historical Assessed Values



HB45

No Application

No Income or age requirement

No Backfill

- An exemption that limits the increase in assessed value to no more than 4% from the prior year.
Residential Structures – started in 2024
- Associated Residential Land – start 2025
- Example

2023 assessed value	2024 maximum assessed value (4%)	2024 original assessed value	2024 assessed value exemption amount
10,000	10,400	11,000	600

2024 assessed value	2025 maximum assessed value (4%)	2025 original assessed value	2025 assessed value exemption amount
10,400	10,816	12,000	1,184

2024 4% Res structures

2024 Assessed Value Exempted on Single Family Residential Structures

Pursuant to W.S. 39-11-105(a)(xliii)

County	Assessed Value Exempted	Average Mill Levy	Approximate Tax Dollars Exempted
Albany	4,295,559	70.944	\$304,744
Big Horn	2,825,116	73.244	\$206,923
Campbell	11,688,588	64.300	\$751,576
Carbon	151,355	69.293	\$10,488
Converse	1,209,439	63.586	\$76,903
Crook	12,824,677	65.700	\$842,581
Fremont	23,542,424	75.108	\$1,768,224
Goshen	4,249,750	72.638	\$308,693
Hot Springs	544,905	71.523	\$38,973
Johnson	1,589,699	72.625	\$115,452
Laramie	17,975,141	71.563	\$1,286,355
Lincoln	6,041,468	63.280	\$382,304
Natrona	24,333,884	70.019	\$1,703,834
Niobrara	39,465	71.500	\$2,822
Park	10,801,239	68.480	\$739,669
Platte	2,173,805	70.000	\$152,166
Sheridan	4,463,013	67.463	\$301,088
Sublette	3,962,817	64.677	\$256,303
Sweetwater	10,496,618	72.526	\$761,278
Teton	149,994,840	56.428	\$8,463,909
Uinta	5,231,325	66.163	\$346,120
Washakie	2,110,880	69.703	\$147,135
Weston	178,053	73.590	\$13,103
Totals	300,724,060		\$18,980,644

Note: Data pulled from statewide CAMA on July 15, 2024. This data may reflect changes after the State Board of Equalization's certification.

	2024 Total Residential Land, Improvements (4% cap applied) & Personal Property	2024	2024 Assessed Value Exempted (4% Res Structures)	2024 Total without the 4% exemption	2024 % increase had the 4% cap not been applied
Albany	417,951,009	3.19%	4,295,559	422,246,568	4.25%
Big Horn	96,902,731	3.51%	2,825,116	99,727,847	6.52%
Campbell	387,219,973	3.30%	11,688,588	398,908,561	6.41%
Carbon	150,339,700	1.41%	151,355	150,491,055	1.52%
Converse	145,657,602	1.52%	1,209,439	146,867,041	2.36%
Crook	108,205,837	3.71%	12,824,677	121,030,514	16.00%
Fremont	379,910,096	5.07%	23,542,424	403,452,520	11.58%
Goshen	108,392,153	3.91%	4,249,750	112,641,903	7.98%
Hot Springs	47,966,467	4.25%	544,905	48,511,372	5.43%
Johnson	143,376,988	-0.80%	1,589,699	144,966,687	0.30%
Laramie	1,223,450,044	2.59%	17,975,141	1,241,425,185	4.10%
Lincoln	504,066,421	4.60%	6,041,468	510,107,889	5.86%
Natrona	794,301,859	2.26%	24,333,884	818,635,743	5.39%
Niobrara	16,302,561	-1.15%	39,465	16,342,026	-0.91%
Park	556,935,456	4.37%	10,801,239	567,736,695	6.39%
Platte	102,183,311	5.01%	2,173,805	104,357,116	7.25%
Sheridan	562,965,813	5.26%	4,463,013	567,428,826	6.10%
Sublette	199,823,478	5.06%	3,962,817	203,786,295	7.14%
Sweetwater	321,024,127	3.59%	10,496,618	331,520,745	6.98%
Teton	3,543,505,397	2.49%	149,994,840	3,693,500,237	6.83%
Unita	192,084,544	3.62%	5,231,325	197,315,869	6.44%
Washakie	78,243,931	2.02%	2,110,880	80,354,811	4.78%
Weston	65,697,734	0.46%	178,053	65,875,787	0.73%
	10,146,507,232		300,724,060	10,447,231,292	



Long Term Home Owners Exemption HB03

- Who can qualify?
 - Property owner or spouse that is 65 and older that has paid residential property taxes for 25 years or more in Wyoming.
 - In year 2, a surviving spouse of a person that qualified previously shall continue to qualify for the exemption.
 - Must be your primary residence, and you must reside in the residence 8 months of the year.
- Application is required
 - Owner must submit application to the County Assessor no later than the 4th Monday in May of the tax year.

LTHO Tax Relief Granted

- 50% exemption of assessed value for residential structure and up to 35 acres associated residential land when the land is owned by the owner of the dwelling.
- 2025 & 2026 Tax years only (may require clarification with July 1, 2027 sunset)
- There is no funding for this exemption. All taxing authorities will be impacted.

2023 Property Tax Refund Program



- The Department received **14,782** applications.
 - Compared to 9,719 in 2022 Tax Year
- **13,485** refunds totaling **\$14,269,323.88**. Average refund of \$1058.16.
- Rejected 1,297.
 - 50% over the income limit
 - 27% lack of information (supporting documentation)
 - 12% over the asset limit of \$156,900 per adult in the household

TAX YEAR 2023

NO. OF APPLICATIONS	DOLLARS REFUNDED AT 100%	NO. APPROVED 100%	DOLLARS REFUNDED AT 65%	NO. APPROVED 65%	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND
529	\$ 433,973.66	436	\$ 37,621.81	55	491	38	\$ 471,595.47	\$ 960.48
229	\$ 112,620.08	205	\$ 3,013.12	8	213	16	\$ 115,633.20	\$ 542.88
1028	\$ 656,723.41	842	\$ 35,733.17	69	911	117	\$ 692,456.58	\$ 760.11
156	\$ 76,732.73	144	\$ 1,142.82	3	147	9	\$ 77,875.55	\$ 529.77
435	\$ 267,397.90	385	\$ 15,521.36	33	418	17	\$ 282,919.26	\$ 676.84
139	\$ 85,632.84	114	\$ 6,074.04	12	126	13	\$ 91,706.88	\$ 727.83
624	\$ 412,189.15	529	\$ 16,510.58	31	560	64	\$ 428,699.73	\$ 765.54
292	\$ 136,616.84	252	\$ 4,537.55	12	264	28	\$ 141,154.39	\$ 534.68
220	\$ 105,560.04	192	\$ 4,927.39	13	205	15	\$ 110,487.43	\$ 538.96
327	\$ 276,242.76	283	\$ 14,678.36	22	305	22	\$ 290,921.12	\$ 953.84
2442	\$ 2,099,161.09	2046	\$ 138,594.27	199	2245	197	\$ 2,237,755.36	\$ 996.77
838	\$ 668,449.13	681	\$ 50,842.38	75	756	82	\$ 719,291.51	\$ 951.44
1828	\$ 1,210,640.55	1567	\$ 48,836.41	92	1659	169	\$ 1,259,476.96	\$ 759.18
51	\$ 12,170.33	42	\$ 391.78	2	44	7	\$ 12,562.11	\$ 285.50
1762	\$ 1,803,853.50	1483	\$ 134,377.24	162	1645	117	\$ 1,938,230.74	\$ 1,178.26
130	\$ 70,300.36	113	\$ 3,423.84	8	121	9	\$ 73,724.20	\$ 609.29
1247	\$ 1,185,900.90	1049	\$ 74,003.14	96	1145	102	\$ 1,259,904.04	\$ 1,100.35
222	\$ 158,002.50	191	\$ 7,317.31	13	204	18	\$ 165,319.81	\$ 810.39
588	\$ 340,925.22	459	\$ 26,968.56	53	512	76	\$ 367,893.78	\$ 718.54
688	\$ 2,812,454.49	591	\$ 127,023.44	39	630	58	\$ 2,939,477.93	\$ 4,665.84
691	\$ 391,266.66	546	\$ 28,404.37	58	604	87	\$ 419,671.03	\$ 694.82
236	\$ 129,561.34	195	\$ 7,375.52	16	211	25	\$ 136,936.86	\$ 648.99
80	\$ 32,756.27	61	\$ 2,873.67	8	69	11	\$ 35,629.94	\$ 474.73
14782	\$ 13,479,131.75	12406	\$ 790,192.13	1079	13485	1297	\$ 14,269,323.88	\$ 1,058.16
	94%	83%	6%	7%	91%	9%		

2024 Median Residential Tax Per County

	2023 Median Residential Tax Amount	2023 1/2 of Median - Maximum Refund	2024 Median Residential Tax Amount	2024 1/2 of Median - Maximum Refund	2023-2024 Percentage Change
Albany	\$2,125.10	\$1,062.55	\$2,176.95	\$1,088.48	2.44%
BigHorn	\$1,158.89	\$579.45	\$1,190.82	\$595.41	2.76%
Campbell	\$1,619.70	\$809.85	\$1,665.44	\$832.72	2.82%
Carbon	\$1,172.11	\$586.06	\$1,177.36	\$588.68	0.45%
Converse	\$1,495.51	\$747.76	\$1,501.22	\$750.61	0.38%
Crook	\$1,557.44	\$778.72	\$1,631.67	\$815.84	4.77%
Fremont	\$1,652.87	\$826.44	\$1,715.07	\$857.54	3.76%
Goshen	\$1,165.50	\$582.75	\$1,213.16	\$606.58	4.09%
Hot Springs	\$1,166.25	\$583.13	\$1,216.43	\$608.22	4.30%
Johnson	\$2,105.30	\$1,052.65	\$2,102.15	\$1,051.08	-0.15%
Laramie	\$2,153.86	\$1,076.93	\$2,180.41	\$1,090.21	1.23%
Lincoln	\$2,120.66	\$1,060.33	\$2,137.95	\$1,068.98	0.82%
Natrona	\$1,642.59	\$821.30	\$1,661.90	\$830.95	1.18%
Niobrara	\$602.73	\$301.37	\$571.98	\$285.99	-5.10%
Park	\$2,604.49	\$1,302.25	\$2,692.58	\$1,346.29	3.38%
Platte	\$1,316.85	\$658.43	\$1,359.45	\$679.73	3.23%
Sheridan	\$2,383.35	\$1,191.68	\$2,492.31	\$1,246.16	4.57%
Sublette	\$1,731.89	\$865.95	\$1,845.91	\$922.96	6.58%
Sweetwater	\$1,636.77	\$818.39	\$1,708.00	\$854.00	4.35%
Teton	\$11,124.80	\$5,562.40	\$10,783.76	\$5,391.88	-3.07%
Uinta	\$1,532.16	\$766.08	\$1,581.49	\$790.75	3.22%
Washakie	\$1,418.37	\$709.19	\$1,446.88	\$723.44	2.01%
Weston	\$1,185.21	\$592.61	\$1,169.75	\$584.88	-1.30%

Maximum Refund
For use in 2025 for tax year
2024 refunds

2023 County Optional Property Tax Refund Program

- Available in
 - Albany
 - Converse
 - Lincoln
 - Sublette
 - Teton
- Deadline for applying October 14, 2024
- Applications available in local County Treasurers Office
- Funded by each county with general fund dollars

SF89 Wyoming Veterans Property Tax Exemption

- Deadline to apply is the 4th Monday in May
 - For 2024 the deadline was Tuesday May 28th, due to the deadline falling on the holiday.
 - For 2024 the exemption was \$3000 assessed dollars. Actual tax dollar savings is determined by multiplying the assessed value by the mill levy for the tax district where your property is located.
- For 2025 the exemption is \$6000 assessed dollars. SF89
- **Funded by State General Fund appropriation.**



Veterans Exemption Valuations and Benefits Granted for the Year 2024

County	Real and Personal Property			Motor Vehicle and Trailer*			Total	Total Tax Benefit	Total
	Valuation	Tax Credit	Granted	Valuation	Tax Credit	Granted	Valuation	Granted	Exemptions
Albany County	\$2,504,313.00	\$179,102.42	839	\$3,180,610.00	\$95,418.30	356	\$5,684,923.00	\$274,520.72	1,195
Big Horn County	\$1,199,338.00	\$91,167.44	401	\$1,165,181.00	\$34,955.43	81	\$2,364,519.00	\$126,122.87	482
Campbell County	\$2,659,142.00	\$181,672.95	947	\$4,353,808.00	\$130,614.24	505	\$7,012,950.00	\$312,287.19	1,452
Carbon County	\$1,241,821.00	\$86,809.70	435	\$906,890.00	\$27,206.70	118	\$2,148,711.00	\$114,016.40	553
Converse County	\$1,330,502.00	\$87,617.14	464	\$1,459,612.00	\$43,788.36	169	\$2,790,114.00	\$131,405.50	633
Crook County	\$963,023.00	\$63,385.38	334	\$742,280.00	\$22,268.40	104	\$1,705,303.00	\$85,653.78	438
Fremont County	\$3,229,985.00	\$245,638.20	1130	\$32,984,620.00	\$480,006.32	5,376	\$36,214,605.00	\$725,644.52	6,506
Goshen County	\$1,574,106.00	\$115,966.69	545	\$1,757,563.00	\$52,681.85	222	\$3,331,669.00	\$168,648.54	767
Hot Springs County	\$673,148.00	\$48,593.97	226	\$876,211.00	\$26,286.32	126	\$1,549,359.00	\$74,880.29	352
Johnson County	\$1,350,452.00	\$98,142.70	455	\$1,004,628.00	\$30,138.84	128	\$2,355,080.00	\$128,281.54	583
Laramie County	\$14,962,698.00	\$1,044,777.36	5025	\$27,023,374.00	\$810,701.22	2,409	\$41,986,072.00	\$1,855,478.58	7,434
Lincoln County	\$1,546,208.00	\$101,724.10	522	\$1,211,187.00	\$36,335.42	125	\$2,757,395.00	\$138,059.52	647
Natrona County	\$6,248,236.00	\$445,748.11	2157	\$5,868,110.00	\$176,043.30	704	\$12,116,346.00	\$621,791.41	2,861
Niobrara County	\$228,138.00	\$16,567.21	82	\$158,494.00	\$4,754.82	30	\$386,632.00	\$21,322.03	112
Park County	\$3,737,332.00	\$270,296.39	1253	\$4,150,887.00	\$124,526.61	425	\$7,888,219.00	\$394,823.00	1,678
Platte County	\$1,558,197.00	\$110,492.94	551	\$1,207,341.00	\$36,220.23	156	\$2,765,538.00	\$146,713.17	707
Sheridan County	\$3,961,653.00	\$276,524.80	1342	\$5,941,666.00	\$178,249.98	681	\$9,903,319.00	\$454,774.78	2,023
Sublette County	\$822,000.00	\$52,587.65	274	\$982,700.00	\$29,481.00	107	\$1,804,700.00	\$82,068.65	381
Sweetwater County	\$2,909,890.00	\$215,516.65	1016	\$4,099,152.00	\$122,974.56	404	\$7,009,042.00	\$338,491.21	1,420
Teton County	\$738,000.00	\$41,251.06	246	\$431,250.00	\$12,937.50	44	\$1,169,250.00	\$54,188.56	290
Uinta County	\$1,478,624.00	\$98,984.58	501	\$1,777,830.00	\$53,334.90	193	\$3,256,454.00	\$152,319.48	694
Washakie County	\$893,508.00	\$66,324.71	305	\$455,592.00	\$13,667.76	76	\$1,349,100.00	\$79,992.47	381
Weston County	\$901,109.00	\$67,949.41	329	\$950,413.00	\$28,512.39	126	\$1,851,522.00	\$96,461.80	455
Grand Total	\$ 56,711,423.00	\$ 4,006,841.56	19,379	\$ 102,689,399.00	\$ 2,571,104.45	12,665	\$ 159,400,822.00	\$ 6,577,946.01	32,044

* Includes POW, Disabled and Indian License Fee Exemption



Thank You

Brenda Henson

Director

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