



THE COWBOY FAMILY

An analysis of the average Wyoming family taxes paid and the services they receive, 2023-2024

FROM THE EXECUTIVE DIRECTOR



On behalf of the Wyoming Taxpayers Association, I am pleased to present *The Cowboy Family*. This report provides a deep dive into the average state taxes Wyoming citizens pay and the benefit of services they receive. As Brenda Henson, the Director of Wyoming Department of Revenue states, "Taxes are the structure by which we as citizens pool our resources to pay for infrastructure and services we could not afford on our own."

This report aims to provide transparency regarding what individual benefits the Wyoming tax structure produces. According to the Tax Foundation, in calendar year 2024, Wyoming has the second lowest effective individual tax burden in the nation at 7.5% ([Tax Burden by State: 2024 State and Local Taxes | Tax Foundation](#)). **Wyoming citizens are fortunate in that we only pay a fraction of the individual services we receive.** Wyoming's mineral industries contribute a substantial amount towards the remaining portion of the cost of government services received by the Cowboy Family.

Ultimately, we hope this provides information for those trying to understand the tax structure of Wyoming and what benefit the structure provides. If you have any questions about the data in this report, please feel free to contact us directly at wyotax@wyotax.org.

Sincerely,



Ashley Harpstreith
Executive Director, Wyoming Taxpayers Association



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RESEARCH. EDUCATE. ADVOCATE. Since 1937, the Wyoming Taxpayers Association (WTA) has been educating and informing its members and the public about sound fiscal policy; providing state and local policymakers with unbiased analysis of public expenditures and taxation; and promoting efficient and effective government through a wide dissemination of reports and analysis. WTA members represent a broad spectrum of Wyoming's economy including, but not limited to, farmers, ranchers, mineral producers, pipelines, banks, railroads, hotels and motels, transportation companies, and of course, the individual taxpayer. Everything WTA does centers on its mission of **advocating sound tax policy for a healthy Wyoming economy.**

The Wyoming Taxpayers Association cordially thanks Dr. Rob Godby, Mr. Dan Noble, and Dr. Wenlin Liu for their assistance in the creation of this publication. Additionally, the Wyoming Taxpayers Association thanks the Wyoming Taxpayers Foundation for its generous financial contributions that made this publication possible.

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CLICK FOR MORE: A KEY

To learn more or use our interactive dashboard to reveal state taxes paid and total services received in your own unique situation or family composition, click on the icons (pictured right) to find supporting materials that will enrich your understanding of Wyoming's tax structure and your role in it.

WY

THE COWBOY FAMILY INTERACTIVE DASHBOARD

Detailed data about taxes and services by selecting your own unique situation and family composition



INTRODUCTION TO DETAILED MILL LEVIES

An explanation and breakdown of mill levies in Wyoming



SAMPLE PROPERTY TAX CALCULATION

An easy-to-follow example of how property tax is calculated in Wyoming



WYOMING PROPERTY TAXATION 2023

A thorough guide to property taxes by each of Wyoming's 23 counties



HOW WYOMING COMPARES

A thorough guide to Wyoming's taxes compared to other U.S. states



WYOMING MEASURES UP

Interactive school district data from the Wyoming Department of Education

THE COWBOY FAMILY AN OVERVIEW

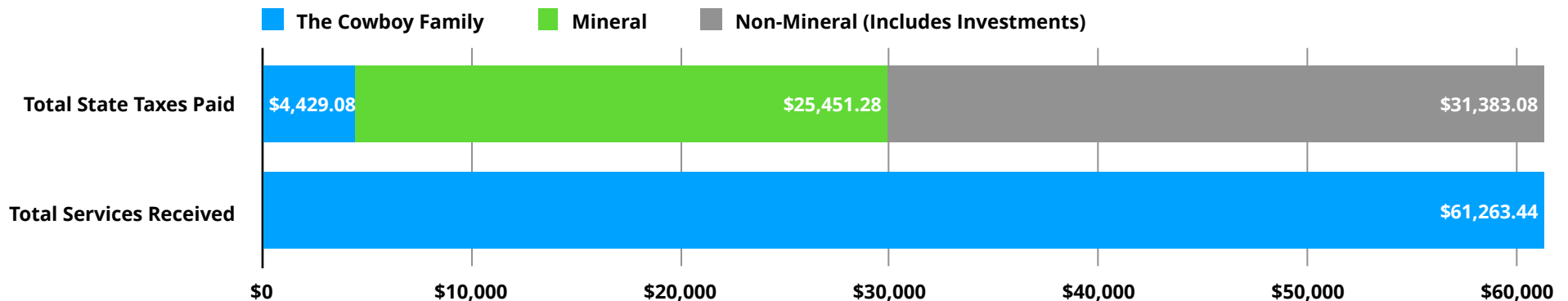


The Cowboy Family has been designed to represent the data averages of a Wyoming family of four based on county data from all 23 Wyoming counties. The data used in this publication was gathered from the U.S. Census Bureau, U.S. Bureau of Labor Statistics, Tax Foundation, and numerous Wyoming state entities. Please note this only accounts for state taxes and excludes federal funds. For illustrative purposes, this report assumes that both adults in the Cowboy Family consume alcohol and tobacco products. The total gross household income for the Cowboy Family is \$125,000, while the Cowboy Family's home is valued at \$370,000. Specific calculations for your own unique family are available on an interactive dashboard at wyotax.org.

Comparing the Cowboy Family's total state taxes paid to the total services received shows the disparity between the two. For the Cowboy Family, the difference between the two is **\$56,834.36**. This means that for every \$1.00 the Cowboy Family pays, they receive **\$13.83** in services. The Cowboy Family receives \$56,834.36 of state and local government services they do not pay for, which is supported by mineral and non-mineral sources of revenue.

TOTAL STATE TAXES PAID BY THE COWBOY FAMILY		
Tax Category	2023 State Taxes Paid	% of Total State Taxes Paid
Property Tax	\$2,390.20	54.0%
Sales and Use Tax	\$1,247.35	28.2%
Fuel Tax + Fees	\$754.41	17.0%
Excise Tax	\$37.12	0.08%
Total State Taxes Paid	\$4,429.08	100%

TOTAL SERVICES RECEIVED BY THE COWBOY FAMILY		
Service Categories	2023 Services Received	% of Total Services Received
K-12 Education	\$31,176.63	50.9%
State Services	\$11,032.30	18.0%
Special Districts	\$8,862.56	14.5%
City/Town Services	\$5,735.94	9.4%
County Services	\$4,456.01	7.3%
Total Services Received	\$61,263.44	100%



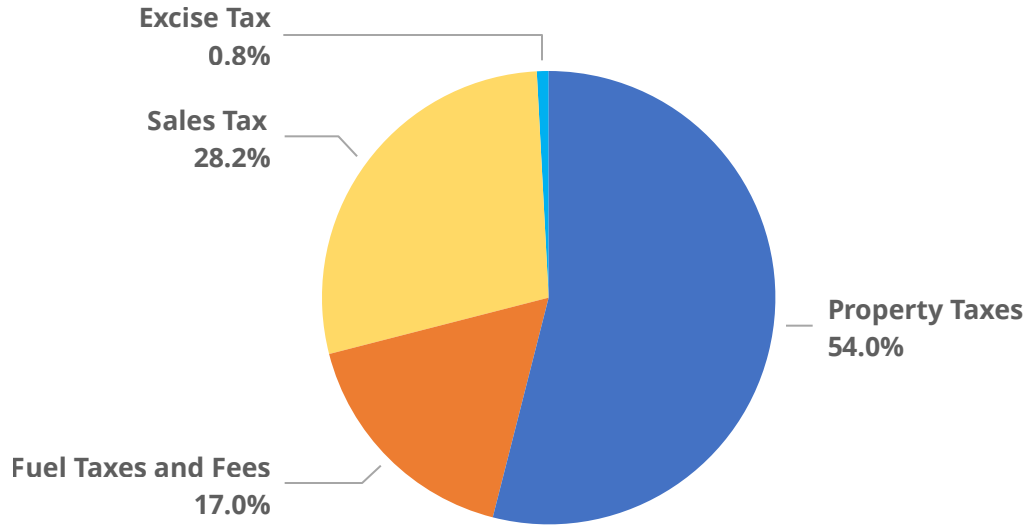
NOTE: The proportion of total state taxes paid by the Cowboy Family, the mineral industry, and all other non-mineral sources was calculated by using weighted averages from data available from the Wyoming Department of Revenue, the Wyoming Department of Audit, and the Legislative Service Office.

PART I: THE COWBOY FAMILY

STATE TAXES PAID



THE COWBOY FAMILY STATE TAXES PAID } \$4,429.08



TOTAL 2023 STATE TAXES PAID CALCULATION		
Tax Categories	2023 State Taxes Paid	% Of Total State Taxes Paid
Property Tax	\$2,390.20	54.0%
Sales and Use Tax	\$1,247.35	28.2%
Fuel Tax and Fees	\$754.41	17.0%
Excise Tax	\$37.12	0.8%
Total Taxes	\$4,429.08	100%

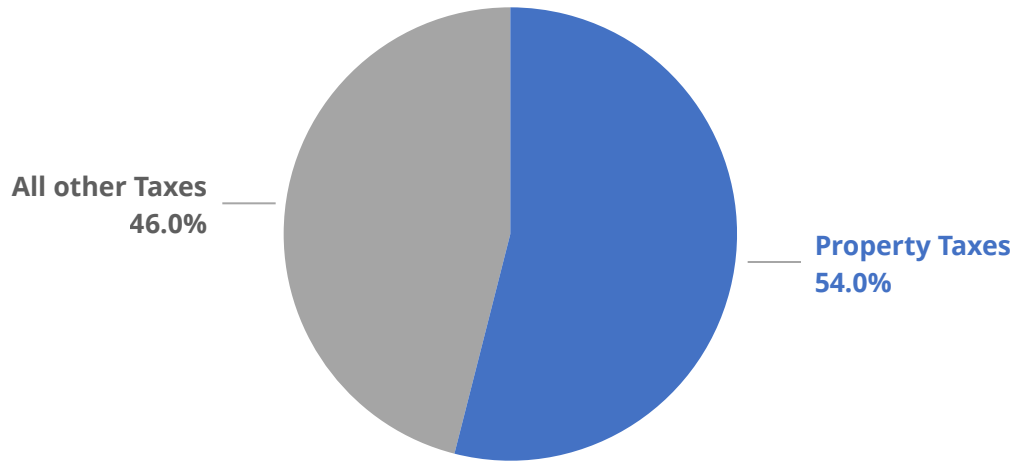
OVERVIEW OF TOTAL STATE TAXES PAID

This table provides a breakdown of the total state taxes paid for the Cowboy Family. In the far-right column, each tax category's percentage reflects the total taxes paid. The Cowboy Family's total state taxes paid of \$4,429.08 amounts to 3.54% of the Cowboy Family's household income.



This model is based on two taxpaying adults and two children receiving services. [Click here to view the interactive dashboard to find your family's composition.](#)

THE COWBOY FAMILY } **PROPERTY TAX** \$2,390.20



PROPERTY TAX CALCULATION	
Average Fair Market Value of Property	\$370,000
Residential Property Assessment Rate	9.5%
Assessed Value: 9.5% x \$370,000	\$35,150
Statewide Average Mill Levy	68.000
Assessed Value x Mill Levy (\$35,150 x 0.068)	\$2,390.20
Total Property Taxes	\$2,390.20

HOW IS IT DERIVED?

Using data from the Wyoming Department of Revenue, a 9.5% Wyoming residential property assessment rate was applied to the \$370,000 average fair market value of the Cowboy Family's home, resulting in an assessed valuation of \$35,150. The statewide average mill levy of 68 mills is then applied to this valuation, giving a total property tax burden of \$2,390.20 for the Cowboy Family. This total makes up 54.0% of the Cowboy Family's total state taxes paid.

The average Wyoming home market value was found by taking the state's total residential assessed valuations (\$8,183,591,623), dividing that by the 9.5% state assessment rate, and dividing that by the total number of households in Wyoming (230,653).

HOW IS IT USED?

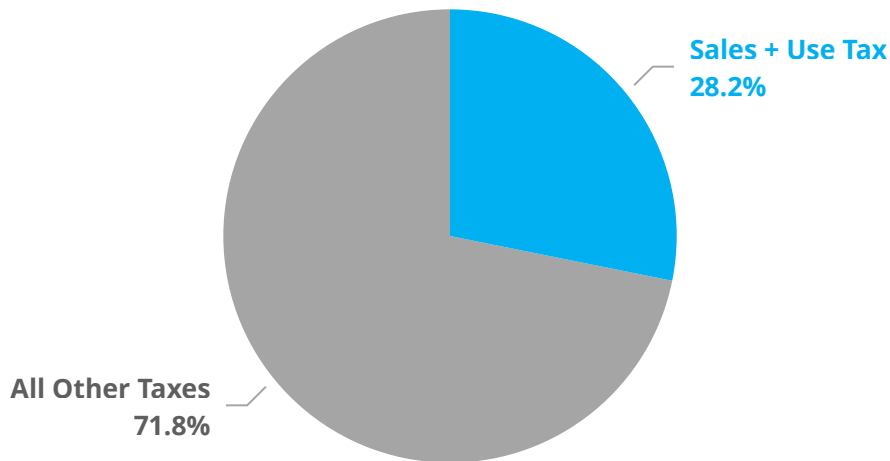
Wyoming property tax is applied to property via the mills levied throughout the state. One mill is valued at \$.001 or 1/1000 of a dollar. Each of those mills correlate directly to the allocations of the property tax revenue. Those allocations are as follows:

- *School Foundation Program: 12 mill mandatory statewide levy*
- *Local School Districts: 6 mill mandatory county levy, 25 mill mandatory levy per school district, other optional levies chosen locally by voters*
- *Community Colleges: Maximum 10 mills chosen locally by voters*
- *Counties: Maximum 12 mills set by elected county commissioners*
- *Cities and Towns: Maximum 8 mills chosen locally by voters*
- *Special Districts: Limitations based on type of district (mill limit ranging from 1 to 12 mills) chosen locally by voters*

DID YOU KNOW...

The county with the lowest average home value in Wyoming is Niobrara County at \$152,588 while the county with the highest average home value in Wyoming is Teton County at \$3,016,786. Wyoming ranks 4th lowest in the country in property taxes paid as a percentage of home value (Tax Foundation).

THE COWBOY FAMILY } SALES + USE TAX \$1,247.35



2023 AVERAGE EXPENDITURES AND TAXES PAID

Category	Expenditure	2023 Average State + Local Tax Rate	Total State Sales Tax
Vehicle Purchases	\$7,379	5.38%	\$396.99
Entertainment	\$3,873	5.38%	\$208.37
Food (Restaurants)	\$3,834	5.38%	\$206.27
Apparel and Services	\$2,489	5.38%	\$133.91
Phone Services	\$1,942	5.38%	\$104.48
Utilities	\$1,916	5.38%	\$103.08
Personal Care Products	\$771	5.38%	\$41.48
Alcoholic Beverages	\$554	5.38%	\$29.81
Tobacco Products	\$313	5.38%	\$16.84
Reading Products	\$114	5.38%	\$6.13
Total Sales + Use Tax	\$23,185	5.38%	\$1,247.35

SOURCES: Wyoming Department of Revenue 2022 Annual Report; Bureau of Labor Statistics, 2022 Consumer Index Report; Wyoming Taxpayers Association, How Wyoming Compares 2022

HOW IS IT DERIVED?

Using data from the Bureau of Labor Statistics for the average annual expenditures for a household of four, the Wyoming average state and local sales tax rates were applied to find the total sales and use tax paid by the Cowboy Family. This total amounts to \$1,247.35 and makes up 28.2% of the Cowboy Family's total state taxes paid.

HOW IS IT USED?

Distribution is based on the point of sale. In Wyoming, 30% of sales and use tax is distributed to the counties within the state while 70% is distributed to the Wyoming General Fund. The 30% distributed to the counties is then further distributed to cities and towns based on geographic source of sale and population. This includes a 1% local administrative expense and a 1% state administrative expense.

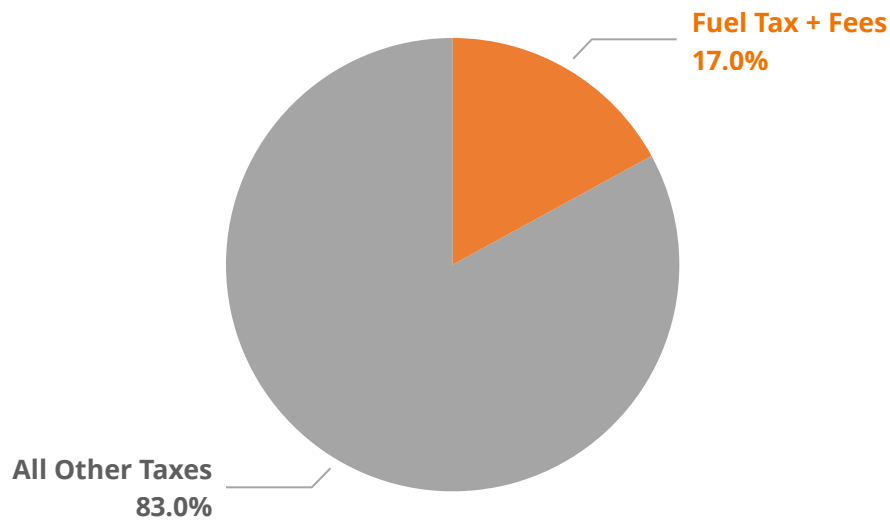
DID YOU KNOW...

In addition to the mandatory 4% state sales and use tax, county voters can choose to apply additional sales and use tax. Up to 3% may be added between a General Purpose option (2% maximum), Specific Purpose option (2% maximum), and an Economic Development option (0.5% maximum). A Resort District option may also be added up to 3%.

NOTE: The expenditure data used from the Bureau of Labor Statistics Consumer Expenditure Survey uses averages from their sample pool. Because of this, the sales tax for items such as vehicle purchases reflects what the Cowboy Family would be burdened by on a yearly average from when they first purchased the vehicle.

THE COWBOY FAMILY } \$754.41

FUEL TAX + FEES



FUEL TAX + FEES	
State Fuel Tax	\$289.41
State Registration Fee	\$60.00
County Registration Fee	\$405.00
Total Fuel Tax and Fees	\$754.41

HOW IS IT DERIVED?

The Cowboy Family owns two cars: a 2019 Ford Explorer 4x4 and a Ford F150 truck. Assuming they drive a total of 24,000 miles between the two cars with each car getting 17 and 24 miles per gallon respectively, gasoline taxes can be calculated using the Wyoming state tax rates, which is \$0.24 per gallon. Also included are state and county registration fees. This total of \$754.41 makes up 17.0% of the Cowboy Family's total state taxes paid.

HOW IS IT USED?

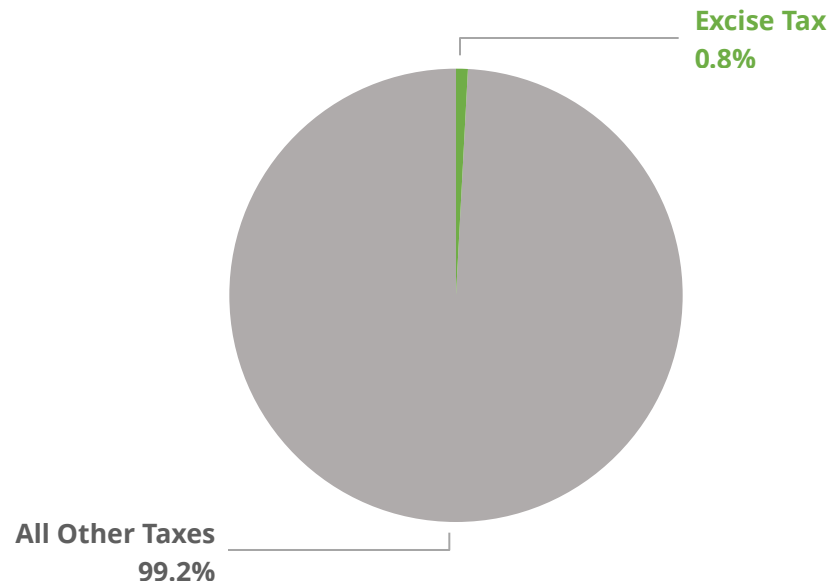
The revenues from fuel tax and registration fees are allocated to the Wyoming Department of Transportation. From here, these funds are used for highway improvement, law enforcement, and other programs funded by the Wyoming Department of Transportation. These revenues are also used to fund county, city, and town governments, as well as the state highway fund.

DID YOU KNOW...

Wyoming's gasoline tax is \$0.24 per gallon as compared to the nation's average of \$0.35 per gallon (Tax Foundation).

SOURCES: Wyoming Department of Revenue, 2022 Annual Report; Tax Foundation, 2023 Facts and Figures; Wyoming Department of Transportation, FY 2023 Operating Budget; U.S. Department of Transportation; Federal Highway Administration

THE COWBOY FAMILY } \$37.12 EXCISE TAX



2023 AVERAGE EXPENDITURES AND TAXES PAID		
Item	2023 Expenditure	2023 Excise Tax
Alcohol	\$540.00	\$9.70
Tobacco	\$313.00	\$27.42
Total Excise Tax	\$853.00	\$37.12

HOW IS IT DERIVED?

Using average annual household expenditure data from the Bureau of Labor Statistics, state excise tax rates were used to calculate the excise tax paid from the Cowboy Family's alcohol and tobacco consumption. This total amounts to \$37.12 and makes up 0.8% of the Cowboy Family's state total tax burden.

HOW IS IT USED?

Wyoming taxes on alcohol are used to fund the Wyoming General Fund and Budget Reserve Account. Wyoming taxes on tobacco are used to fund the Wyoming General Fund as well as county, city, and town governments throughout the state.

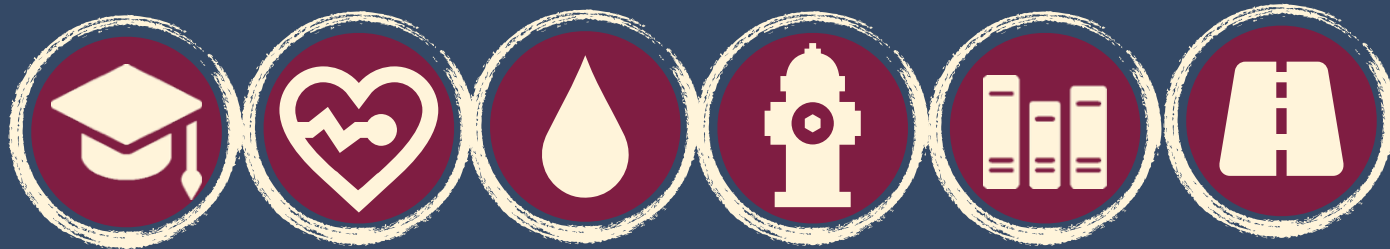
DID YOU KNOW...

Wyoming is a "control" state, meaning that the state controls the sale of spirits and wine through a central warehouse that acts as the wholesaler of those products to liquor retailers throughout the state. The Wyoming Department of Revenue Liquor Division assesses a markup of 17.6% on the wholesale price of spirits and wine. The revenue generated from this markup goes to the General Fund.

SOURCES: Tax Foundation, 2023 Facts and Figures; Wyoming Department of Revenue, 2022 Annual Report; Bureau of Labor Statistics, 2022 Consumer Index Report

PART II: THE COWBOY FAMILY

TOTAL SERVICES RECEIVED

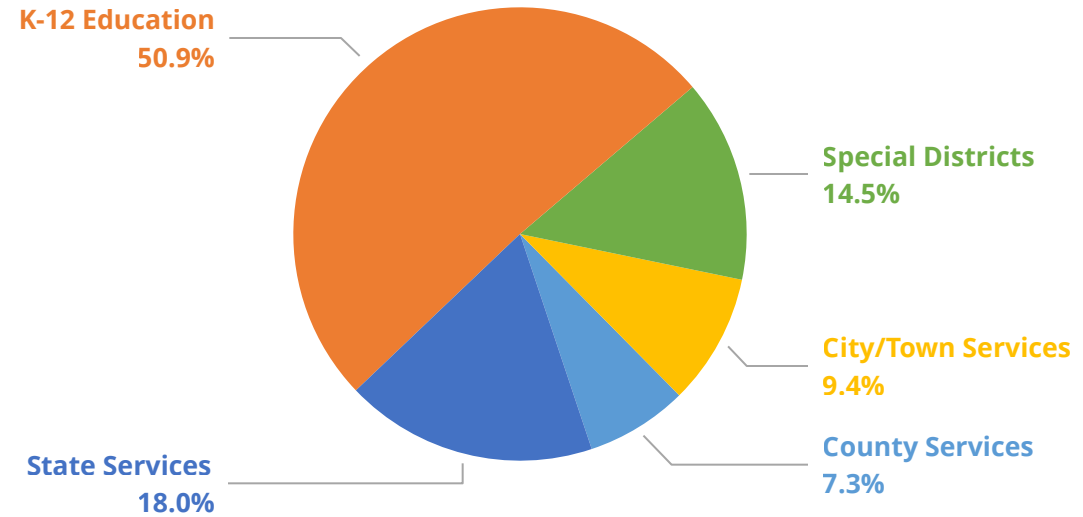


OVERVIEW OF TOTAL SERVICES RECEIVED

This table provides a breakdown of the benefits utilized by the Cowboy Family. The totals for K-12 Education, State Services, Special Districts, City/Town Services, and County Services all amount to \$61,263.44. The total Cowboy Family state taxes paid covers less than 10% of the services they receive.

Wyoming citizens have a civic duty outlined in the Constitution of the State of Wyoming to fund services through taxes that benefit the state.

THE COWBOY FAMILY SERVICES RECEIVED } \$61,263.44



TOTAL SERVICES RECEIVED BY THE COWBOY FAMILY

Service Categories	2023 Services Received	% of Total Services Received
K-12 Education	\$31,176.63	50.9%
State Services	\$11,032.30	18.0%
Special Districts	\$8,862.56	14.5%
City/Town Services	\$5,735.94	9.4%
County Services	\$4,456.01	7.3%
Total Services Received	\$61,263.44	100%

WY

This model is based on two taxpaying adults and two children receiving services. [Click here to view the interactive dashboard to find your family's composition.](#)

K-12 EDUCATION OVERVIEW

The largest portion of the benefits received by the Cowboy Family is for K-12 Education services. In Wyoming, these services include:

- *Employee Salaries and Benefits*
- *Special Education and Transportation*
- *Supplies and Materials*
- *Equipment for Career and Technical Education*
- *Other Miscellaneous Expenditures*

Each property owner is mandated by Wyoming's constitution to pay the following mills for K-12 education:

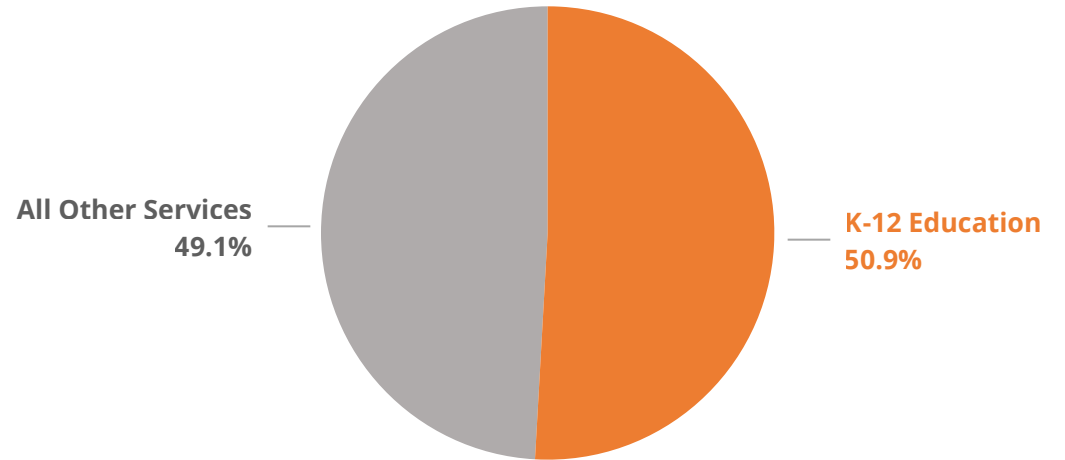
- *District Levy, 25.000 mills*
- *County Levy, 6.000 mills*
- *Foundation Fund Levy, 12.000 mills*

K-12 Education amounts to an annual average of \$15,588.32 per Wyoming student. For the Cowboy Family, their two children receive an annual total of \$31,176.63 for services provided through their K-12 education. This total makes up 50.9% of the total benefits received by the Cowboy Family.

DID YOU KNOW...

The school district with the lowest funding per pupil is Weston County School District #7 at \$11,322; the school district with the highest funding per pupil is Park County School District #16 at \$41,009.

THE COWBOY FAMILY } \$31,176.63 K-12 EDUCATION



K-12 EDUCATION SERVICES RECEIVED	
Cost of Operations	\$1,450,290,257
Wyoming K-12 Enrollment	/93,037
Number of K-12 students in Cowboy Family Household	x 2
Total Cost of K-12 Education Services for the Cowboy Family	\$31,176.63

SOURCES: Wyoming Department of Audit, 2022 Cost of Government Legislative Report; Wyoming Department of Transportation, FY 2023 Operating Budget; U.S. Census Bureau, 2022 Population Estimates; Sources: Wyoming Department of Education, 2021-22 Statistical Report Series No. 3



Visit Wyoming Measures Up, an Interactive school district data from the Wyoming Department of Education, to see how your school district compares.

AN OVERVIEW OF STATE SERVICES

The State of Wyoming provides services to its residents through state-funded General Fund appropriations which include:

- Department of Health
- Attorney General
- State Construction Department
- Department of Administration and Information (A&I)
- Wildlife and Natural Resource Trust
- Office of the Governor
- Department of Family Services
- Office of Lands and Investments
- Community College Administration
- University of Wyoming
- Department of Corrections
- Department of Workforce Services
- Department of Revenue
- School Foundation Program
- School Facilities Commission
- School Capital Funding

Wyoming Department of Transportation is not included in state-funded General Fund appropriations but is still considered a state service. On average, each Wyoming citizen receives \$2,758.08 worth of these services. For the Cowboy Family, the cost of these services amounts to \$11,032.30 for the household of four. This total makes up 18.0% of the total benefits received received by the Cowboy Family.

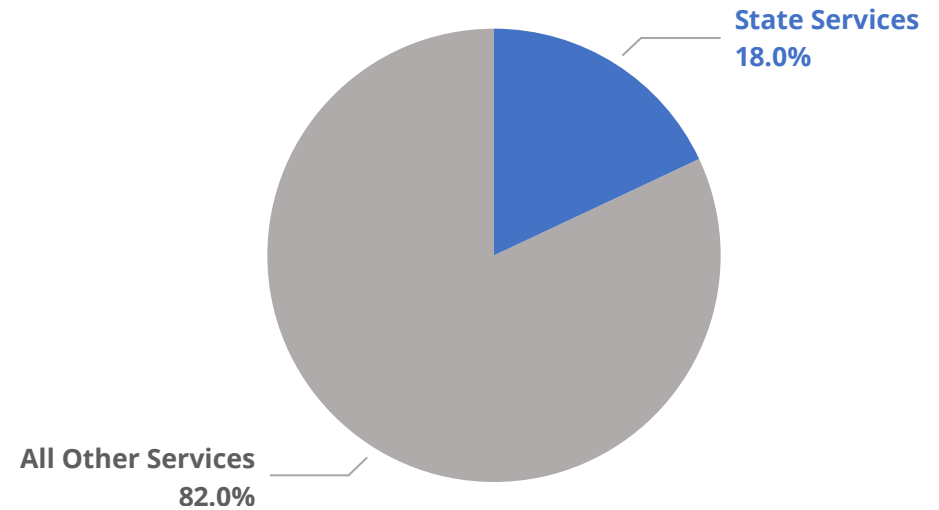
DID YOU KNOW...

In Wyoming, the state uses a two-year budgeting process to allocate funds for state operations, also referred to as a biennium budget. This is the reasoning behind dividing the total expenditures above by two, giving an approximate yearly budget used for calculations.

NOTE: Local distributions were excluded in the State Services calculations as these funds are used in the City/Town Services calculations. Additionally, WYDOT's Operating Budget does not run on a biennium budget, so calculations were adjusted accordingly. This calculation does not include federal funds.

Additionally, SIPA and LSRA funds are excluded. SIPA supports Capital Construction and other one-time expenditures; LSRA serves as the primary savings account for the state. Neither of the accounts directly fund the state's operating budget.

THE COWBOY FAMILY } \$11,032.30 STATE SERVICES



STATE SERVICES	
State Cost of Operations	Services Received
General Fund Expenditures (Excluding SIPA & LSRA)	\$2,899,799,428
WYDOT Fuel Tax, Registration, and Fees (highway maintenance and construction)	\$213,592,802
Local Government Distributions	-\$120,000,000
Total	\$2,993,392,230
Wyoming Population	/581,381
Biennium Budget	/2
Number in Cowboy Family Household	x 4
Total State Services Received by Cowboy Family	\$11,032.30

SOURCES: Wyoming Department of Audit, 2022 Cost of Government Legislative Report; Wyoming Department of Transportation, FY 2023 Operating Budget; U.S. Census Bureau, 2022 Population Estimates; Wyoming LSO 2023 Data Book



A CLOSER LOOK AT HEALTH SERVICES IN WYOMING

The Wyoming Department of Health's mission is to promote, protect, and enhance the health of all Wyoming residents. Wyoming is one of the most expensive places to have health insurance but through the Department's mission, provides robust services to its residents.

AGENCY OVERVIEW

With a biennial budget of almost \$2.2 billion and 1,400 authorized employees, the Wyoming Department of Health (WDH) is one of the largest executive branch agencies in Wyoming; nearly half of its budget is federally funded. Unlike many other large organizations, personnel costs do not represent a large portion of WDH spending. Approximately 90% of WDH spending goes out to communities or healthcare providers in the form of reimbursement for services. Approximately 10% of WDH spending goes to personnel costs. The majority of WDH personnel are located at facilities or field offices (e.g., Public Health Nursing offices).

The Wyoming Department of Health is considered a "super agency" because it contains the following divisions under the leadership of a single state agency:

- *Aging Division (including three state-run aging facilities)*
- *Public Health Division*
- *Behavioral Health Division (including two state-run behavioral health facilities)*
- *Division of Healthcare Financing*

The Wyoming Department of Health also owns and operates five healthcare facilities to serve the residents of Wyoming:

- *Wyoming State Hospital, Evanston*
- *Wyoming Life Resource Center, Lander*
- *Veterans' Home of Wyoming, Buffalo*
- *Wyoming Retirement Center, Basin*
- *Wyoming Pioneer Home, Thermopolis*

There are numerous support service units generally housed in the Director's Office, including:

- *Fiscal Services, Human Resources, and Office Administration*
- *Office of Privacy, Security, and Contracts*
- *Director's Unit for Policy, Research, and Evaluation (DUPRE)*

SOURCE: Wyoming Department of Health

SPECIAL DISTRICTS OVERVIEW

Wyoming citizens create and/or renew special districts by ballot. The geographic boundaries for special districts can differ from other forms of local government. They may encompass part of a city, part of a county, or multiple counties; they are designed to meet needs not met by other government entities at the local, county, or state level. In 2023, there were 816 units of government in Wyoming exercising taxing authority; 204 do not have the ability to levy a mill. Some examples of special districts in Wyoming include:

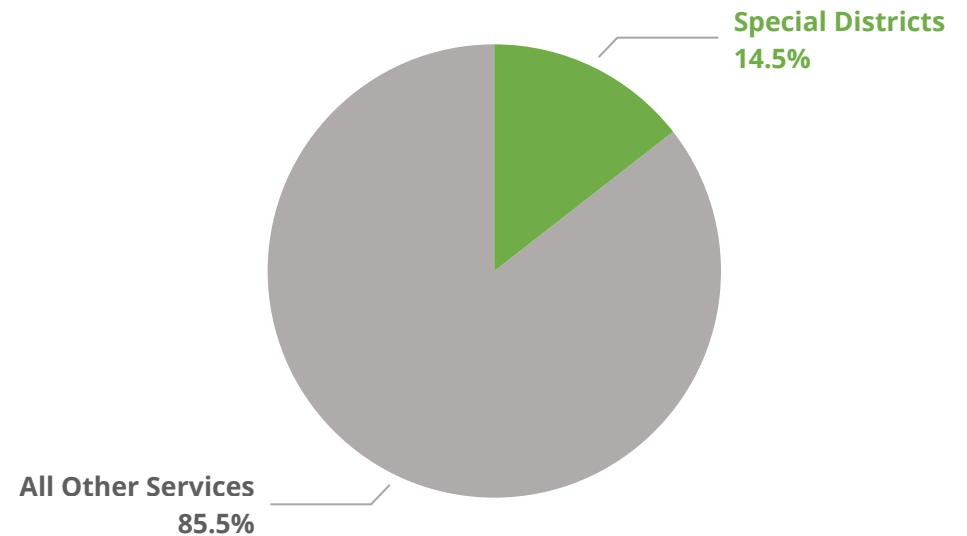
- Cemetery Districts
- Conservation Districts
- Downtown Development Authority Districts
- Fire Protection Districts
- Flood Control Districts
- Hospital Districts
- Improvement and Service Districts
- Irrigation Districts
- Recreation Districts
- Regional Transportation Authority Districts
- Resort Districts
- Rural Health Care Districts
- Sanitary and Improvement Districts
- Senior Citizen Service Districts
- Senior Health Care Districts
- Soil and Water Conservation Districts
- Special Museum Districts
- Water and Sewer Districts
- Water Conservancy
- Weed and Pest Control Districts

On average, each Wyoming citizen receives \$2,215.64 worth of services through special districts, or \$8,862.56 for the Cowboy Family. This total makes up 14.5% of the total benefits received by the Cowboy Family.

DID YOU KNOW...

The county with the highest cost of special district services is Teton County with \$13,075.15 per person; the county with the lowest cost of special district services is Albany County with \$260.24 per person.

THE COWBOY FAMILY } \$8,862.56 SPECIAL DISTRICTS



SPECIAL DISTRICTS SERVICES RECEIVED	
Cost of Operations	\$1,288,130,991
Wyoming Population	/581,381
Number in Cowboy Family Household	x 4
Total Cost of Special Districts Services for the Cowboy Family	\$8,862.56

SOURCES: Wyoming Department of Audit, 2022 Cost of Special Districts by County Legislative Report; U.S. Census Bureau, 2022 Population Estimates; Wyoming Association of Special Districts

CITY/TOWN SERVICES OVERVIEW

A Wyoming city is defined as a municipality of 4,000 residents or more; a Wyoming town is a municipality with less than 4,000 residents. City/town services in Wyoming include:

- Animal Control
- Cemetery
- Construction
- Corrections and Jail
- Economic Development
- Financial Administration
- Fire Departments
- General Public Buildings
- Health Services Excluding Hospitals
- Highway, Street, and Alley Maintenance
- Housing and Community Development
- Judicial and Legal Services
- Libraries, Parks, Recreation, and Museums
- Municipal Airports
- Parking Facilities
- Police Services
- Protective Inspections
- Public Welfare Services
- Weed and Pest Services

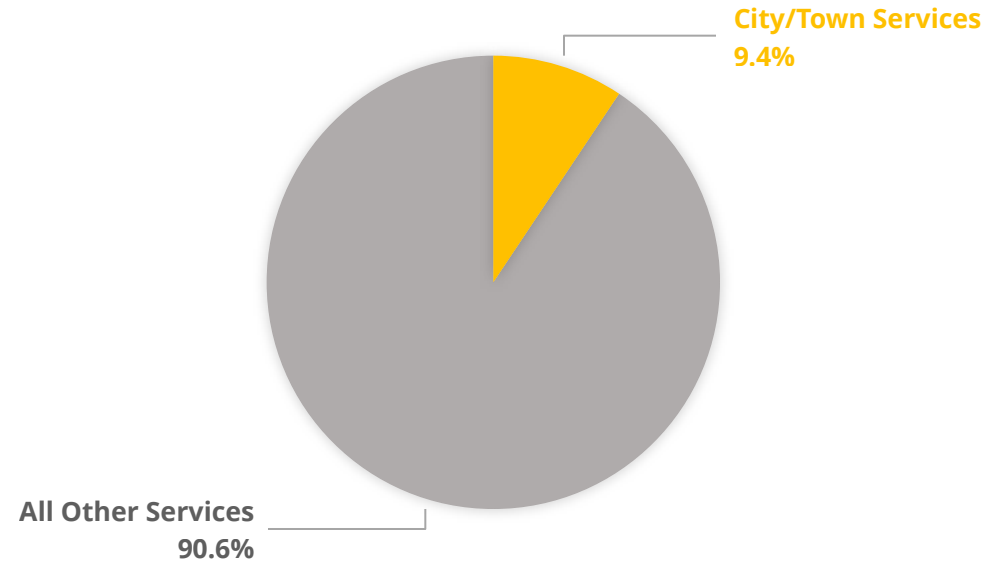
The average cost of these services received by each individual Wyoming citizen is \$1,433.98. Applying this to a household of four such as the Cowboy Family brings the total benefits received to \$5,735.94. This total makes up 9.4% of the total benefits received by the Cowboy Family.

DID YOU KNOW...

The city/town with the highest cost of city/town services is Yoder with \$15,096.20 per person; the city/town with the lowest cost of city/town services is Granger with \$148.43 per person.

NOTE: Enterprise funds were excluded because they are self-supporting government funds used for services such as utilities and directly paid for by the individual, not local governments.

THE COWBOY FAMILY CITY/TOWN SERVICES } \$5,735.94



CITY/TOWN SERVICES RECEIVED	
Cost of Operations	\$983,281,243
Enterprise Funds	-\$338,440,254
Federal Funds	-\$74,109,605
Total Cost of Operations	\$570,731,384
City/Town Population	/398,004
Number in the Cowboy Family Household	x 4
Total City/Town Services Received for the Cowboy Family	\$5,735.94

SOURCES: Wyoming Department of Audit, 2022 Cost of City Government Legislative Report; Wyoming Department of Audit, 2022 Cost of Town Government Legislative Report; U.S. Census Bureau, 2022 Population Estimates

COUNTY SERVICES OVERVIEW

In Wyoming, county services include:

- County Officials such as Treasurer, Assessor, Sheriff, Attorney, Planner, Surveyor, Coroner, Commissioners, and other Administration
- Agricultural Department
- District Court, Circuit Court, and Drug Court
- Juvenile Probation Programs
- Jail
- Road and Bridge Maintenance
- Civil Defense and Emergency Management
- Sewage
- Election Services
- Health Services and County Hospitals
- Libraries, Parks, Recreation, and Museums
- Fairs
- County Airport
- Fire Services
- Protection Inspection and Regulation
- Trash Collection and Landfill Management
- Financial Administration
- Social Services
- County Capital Construction

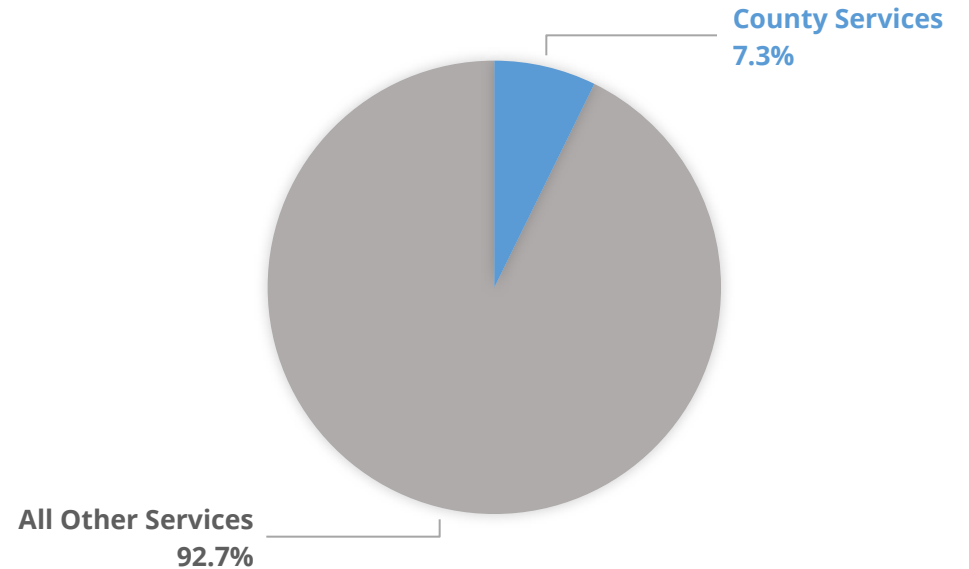
On average, each Wyoming citizen receives \$1,114.00 in these services. For the Cowboy Family of four, this total comes to \$4,456.01 for the household. This total makes up 7.3% of the total benefits received by the Cowboy Family.

DID YOU KNOW...

The county with the highest cost of county services is Sublette County with \$4,613.85 per person; the county with the lowest cost of county services is Washakie County with \$644.20 per person.

NOTE: Enterprise funds were excluded because they are self-supporting government funds used for services such as utilities and directly paid for by the individual, not local governments.

THE COWBOY FAMILY } \$4,456.01 COUNTY SERVICES



COUNTY SERVICES RECEIVED	
Cost of Operations	\$1,557,095,667
Enterprise Funds	-\$806,297,292
Federal Funds	-\$103,138,890
Total Cost of Operations	\$647,659,485
Wyoming Population	/581,381
Number in the Cowboy Family Household	x 4
Total County Services Received for the Cowboy Family	\$4,456.01

SOURCES: Wyoming Department of Audit, 2022 Cost of County Government Legislative Report; U.S. Census Bureau, 2022 Population Estimates

INTRODUCTION TO DETAILED MILL LEVIES

The School Foundation Fund and the mandatory county levies are fixed by law at 12 and 6 mills, respectively. They are combined in one column for ease of reading. The breakdown for county levies is shown in the first section so the reader will be able to more readily determine the increases or decreases reflected in the county levies. The first section also includes special district levies that apply uniformly to all property within each school district. The second section shows additional levies that apply to property depending on its location within the county. Also included in the second section are the special districts that are levied less than countywide. In order to determine the breakdown of total mill levy on property, it may be necessary to determine from the county assessor those special districts listed that apply to a particular location.

SCHOOL DISTRICTS

All school districts in Wyoming are unified and serve K-12. There may be more than one school district in the county, and districts cross county lines in some cases.

ASSESSED VALUATION

The figures for each school district are for the entire school district including cities, towns, and special districts. The combined assessed valuation of school districts and portions of districts within a county will total that county's assessed valuation.

SCHOOL DISTRICT LEVIES

District (25 mills mandatory)

All school districts are required to impose a 25-mill levy counted as a local resource toward meeting a district's operational funding level guaranteed by the state. A district is subject to recapture if this levy, combined with other local resources, generates more than the state guarantee.

State Foundation Fund (12 mills mandatory)

This levy is collected from all counties and remitted to the state where it is distributed to school districts based on a foundation formula. Money recaptured from districts is also added to this fund for redistribution. A district whose local resources exceed 100 percent of its guarantee must refund the amount over 100 percent to the state for redistribution to poorer districts.

County Levy (6 mills mandatory)

All counties are required to impose a 6-mill levy for school support. County treasurers disburse tax receipts from this source back to school districts within the county according to a formula calculated by the state Department of Education based on district average daily membership. Since this 6-mill mandatory levy applies to all property in each county, it is listed in the following tables as combined with the state Foundation Fund levy of 12 mills giving a total of 18 mills.

Other School District Levies:

Adult Education: 2.5-mill limit; *Board of Cooperative Educational Services program:* 2.5-mill limit; *Building Fund:* the number of mills necessary to fund the program; *Recreation:* 1-mill limit (listed under Special Districts in this publication)

Bonds and Interest

Levies made to pay principal and interest for bonded indebtedness are shown in this column. There is no limit on the levy, but a district operating either an elementary school or a secondary school is limited to 6 percent of the assessed valuation for bonded debt. A district with both elementary and secondary schools is limited to 10 percent of the assessed valuation for bonded indebtedness.

COMMUNITY COLLEGE LEVIES (10-mill limitation)

Community college districts may levy up to 10 mills for operations. The colleges initially may levy up to 4 mills with the approval of district voters. State aid is contingent on a college levying the 4-mill maximum. After the initial 4 mills are reached, colleges may levy up to an additional 6 mills (1 mill with Board approval, and up to 5 additional with district voter approval). Levies for bonded indebtedness are in addition to the 10-mill limit; voter approval is required. Total debt is limited to 4 percent of district valuation. Twelve Wyoming counties apply mills for community colleges: Big Horn, Campbell, Carbon, Fremont, Goshen, Laramie, Natrona, Niobrara, Park, Platte, Sheridan, and Sweetwater.

COUNTY LEVIES (12-mill limitation)

Counties are limited to a maximum of 12 mills for county operations. Levies for bond redemption and interest payments are in addition to the 12-mill maximum. Counties may specify that funding for certain programs be guaranteed by a specific levy so long as the total levy does not exceed 12 mills. Levies for principal and interest on voter-approved bonded debt are in addition to the county 12-mill limit.

CITY AND TOWN LEVIES (8-mill limitation)

Cities and towns must operate within an 8-mill constitutional limit. The city mill levy is in addition to other levies. Municipalities within a fire district must contribute the amount of the fire district levy from their 8-mill limit. Levies for principal and interest on voter-approved bonded debt are in addition to the city and town 8-mill limit.

SOURCE: Wyoming Department of Revenue

HOW TAX AMOUNTS ARE DERIVED

The following classes of property and the percent of fair market value of property assessed for property tax are specified by Wyoming law:

- (1) Minerals and mine products are assessed at **100%** of fair market value.
- (2) Property used for industrial purposes, defined as: the property of pipeline companies, electric utilities, railroad companies, car companies, telephone and telegraph companies, other public utilities; and those properties used or held for use for manufacturing, milling, converting, producing, processing or fabricating materials; the extraction or processing of minerals; the mechanical, chemical or electronic transformation of property into new products are assessed at **11.5%** of fair market value.
- (3) All other property, real and personal is assessed at **9.5%** of fair market value.

The assessed value is multiplied by the amount of mill levy that applies for the location of the property to get the amount of property tax due. One mill is \$.001 (1/1000 of a dollar).

Fair market value W.S. 39-13-103 (b) (ii) as defined in W.S. 39-11-101 (a)(vi)

"Fair market value" means the amount in cash, or terms reasonably equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time, except, fair market value of agricultural land shall be determined as provided by W.S. 39-13-103(b)(x) and fair market value of mine products shall be determined as provided by W.S. 39-14-103(b), W.S. 39-14-203(b), W.S. 39-14-303(b), W.S. 39-14-403(b), W.S. 39-14-503(b), W.S. 39-14-603(b) and W.S. 39-14-703(b).

SAMPLE CALCULATION OF PROPERTY TAX LEVY

Fair Market Value of Property:	\$200,000
Assessed Value of Property:	\$19,000 (\$200,000 x 9.5% residential tax rate)
K-12 EDUCATION LEVIES	
District Levy	25.000
Mandatory County Levy	6.000
Foundation Fund Levy	12.000
ADDITIONAL COUNTYWIDE LEVIES	
County Levy	12.000
Weed and Pest Control	2.000
Hospital District	3.000
Conservation District	1.000
CITY OR TOWN LEVY	
City or Town Levy	8.000
SPECIAL DISTRICT LEVIES	
School District Recreation	1.000
Fire	3.000
Cemetery	3.000
SAMPLE STATE MILLS:	76.000 mills
TOTAL PROPERTY TAXES:	\$1,444 (\$19,000 x .0760)

NOTE: Even though the state mill levy average is 68.000 mills, this illustrates a sample mill levy of 76.000 mills.

THE COWBOY FAMILY

GLOSSARY OF TERMS

Assessed Valuations	The property's determined valuation used to calculate taxes.
Biennium	A period of two years; Wyoming's Governor proposes to the Legislature a budget that covers the next two fiscal years, which run from July 1 to June 30. The two-year budget is debated and passed in even years, with a supplemental budget proposed for any needed changes in odd years.
City vs Town	City is defined as municipality with a population of 4,000 or greater; a town is defined as municipality with a population less than 4,000 residents.
Cost of Operations	Cost of operations are the expenses which are related to the operation of the government, or to the operation of a device, component, piece of equipment, or facility. They are the cost of resources used by an organization just to maintain its existence.
Enterprise Funds	Self-supporting government fund that sells goods and services to the public for a fee.
Fair Market Value	The fair market value (FMV) is the value of property as determined by the marketplace (or objective purchasers) rather than as determined by a subjective individual. This is what an informed and unpressured buyer would pay to an informed, unpressured seller in an arm's length transaction (the price is based solely on the value of the property, as opposed to if you were selling the property to a family member and giving them a special deal).
LSRA	Legislative Stabilization Reserve Account, also known as the "Rainy Day Fund."
Mill Levy	The tax rate applied to the assessed value of a property. One mill is one dollar per 1,000 dollars of assessed value.
School Foundation Program	The School Foundation Program provides Wyoming's local school districts with funding for the constitutionally mandated instructional and operational resources to provide each Wyoming student with an adequate and equitable education, regardless of where they live.
SIPA	Strategic Investments and Projects Account
Special Districts	Special districts are independent, special-purpose governmental units that exist separately from local governments such as county, municipal, and township governments, with substantial administrative and fiscal independence. They are formed to perform a single function or a set of related functions.

THE COWBOY FAMILY SOURCES

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CLICK FOR MORE: A KEY

To learn more or use our interactive dashboard to reveal state taxes paid and total services received in your own unique situation or family composition, click on the icons (pictured right) to find supporting materials that will enrich your understanding of Wyoming's tax structure and your role in it.



THE COWBOY FAMILY INTERACTIVE DASHBOARD

Detailed data about taxes and services by selecting your own unique situation and family composition



WYOMING PROPERTY TAXATION 2023

A thorough guide to property taxes by each of Wyoming's 23 counties



HOW WYOMING COMPARES

A thorough guide to Wyoming's taxes compared to other U.S. states



SAMPLE PROPERTY TAX CALCULATION

An easy-to-follow example of how property tax is calculated in Wyoming



INTRODUCTION TO DETAILED MILL LEVIES

An explanation and breakdown of mill levies in Wyoming



WYOMING MEASURES UP

Interactive school district data from the Wyoming Department of Education

THE COWBOY FAMILY ADVISORS



Dan Noble retired from the Department of Revenue in 2021 after 23 years of service. He joined the Department of Revenue in 1998 as the Administrator of the Administrative Services Division; he became the Excise Administrator in 1999. During his tenure as the Excise Administrator, he worked with a group of twenty-four states to form the Streamlined Sales and Use Tax Agreement. Additionally, he served as the President of the Streamlined Sales Tax Governing Board as well as Chairman of the Board of the NABCA, an organization which provides its seventeen member states with educational and networking opportunities related to the control state model, both nationally and internationally.




Rob Godby, Ph.D. is the Associate Professor in the Economics Department within the College of Business at the University of Wyoming. In addition to his academic duties, he was appointed to serve on the State of Wyoming's Consensus Revenue Estimating Group in 2019. His research areas include natural resources, energy and environmental economics, industrial organization, and macroeconomic policy. He is often interviewed by national and international media on energy and macroeconomic issues.



Wenlin Liu, Ph.D. is the Chief Economist and Administrator for the Wyoming Economic Analysis Division. Born in China, Wenlin Liu earned his M.S. in Rangeland Economics, and Ph.D. in Agriculture and Resource Economics from Colorado State University. Dr. Liu began his career with the Division in 1992. Over the years, he has been working on demographic, economic, and revenue projects such as Wyoming and County Population Projections, Wyoming Economic Summary Report, Wyoming Economic and Demographic Forecast Report, and Wyoming Revenue Estimation.





All research for *The Cowboy Family* was conducted on behalf of the Wyoming Taxpayers Association by the Wyoming Taxpayers Foundation, a nonprofit organization dedicated to providing research for sound tax decisions in Wyoming.





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