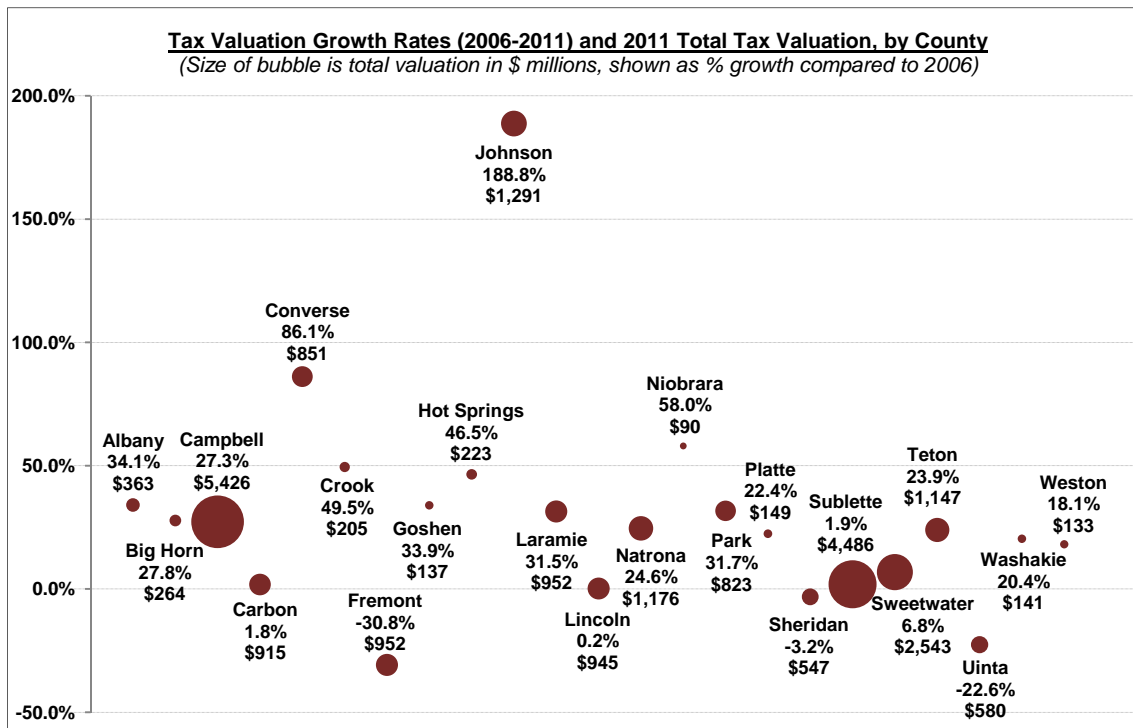


**Tax Valuations (and growth rates)**

Wyoming uses a variety of methods to establish the taxable value of real and personal property. The Wyoming Department of Revenue (DOR) sets mineral severance tax valuations based on their production value from the previous year. The DOR also assesses public utilities, including airlines, electric utilities, pipelines, railroads, and telecommunications. County Assessors

establish the value of local agricultural, residential, commercial, and industrial land and improvements. Together, the sum total of these three property valuations creates a good sense of each county's tax base for personal and real property. The DOR's Annual Report includes this information. The report is online, along with many other helpful publications and data, at: <http://revenue.state.wy.us/>.

The chart on this page presents the sum total of mineral, non-mineral, and locally assessed property tax valuations. The size of each bubble represents the total sum of 2011 tax valuation (in \$ millions).



The vertical location of each bubble represents that county's tax valuation growth rate since 2006 (5-year growth rate). Thus, Campbell County has the largest total tax valuation (\$5,426 million), and it has grown by 27.3% since 2006. Likewise, Niobrara County has the smallest total tax valuation (\$90 million), and it has grown by 58.0% since 2006.

Since 2006, Wyoming's total tax valuation has increased 13.8% to a total of \$24.3 billion. Although gas valuations dropped more than \$2.5 billion during that time, oil and coal valuations grew by more than \$2.9 billion. Statewide, agricultural property valuations rose 18%, residential property increased 35%, commercial property grew 33%, and industrial property increased 77%, from 2006 to 2011. Three counties (Campbell, Sublette, and Sweetwater) collectively represent 51% of total 2011 state valuations.

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Only three counties have experienced negative growth during 2006-2011: Fremont, Sheridan, and Uinta Counties. Each of those three counties suffered from a significant drop in their gas valuations. Campbell County had the biggest decrease in gas valuations (\$893 million), but that loss was more than offset by a \$1.5 billion increase in coal valuation. Four of the five fastest growing counties have small populations (less than 10,000 people). Those counties' growth has been driven by different components of their overall tax valuations. A huge increase in gas valuations (\$742 million) has led Johnson County's remarkable growth rate of 188.8% since 2006. Converse County has had significant growth in coal and electric utility values; Niobrara County's oil and railroad valuations have jumped; and Crook County's residential property values have started chasing increased production of oil and bentonite. In Hot Springs County, oil production has been leading the charge for growth for years.

