

1. 9:00 A.M. Albany County Commissioners Meeting Materials

Documents:

[08012022\\_CCSPECIALAGENDA.PDF](#)

[08012022\\_CCSPECIALFINALAGENDA.PDF](#)



# COUNTY OF ALBANY

525 GRAND AVE ROOM 105 ·  
LARAMIE, WYOMING 82070  
(307) 721-2541 · FAX (307) 721-2544  
COMMISSIONERS@CO.ALBANY.WY.US

## COUNTY COMMISSIONERS' SPECIAL MEETING AGENDA

COURTHOUSE, ROOM 105

AUGUST 1, 2022

### **SPECIAL MEETING: 9:00 a.m.**

1. **Call to order and roll call.**
2. **Pledge of Allegiance.**
3. **Public Hearing. None.**
4. **Comments from the public.**
5. **Disclosures.**
6. **Consideration of changes on the agenda.**
7. **SET** Mill Levies for 2022-2023 Budget, and **ACCEPT** Special District Compliance Report from Grant Showacre, County Assessor. (Chelsie Mathews, County Assessor)
8. **ADJOURN.**

SUE IBARRA  
COMMISSIONER

PETE GOSAR  
COMMISSIONER CHAIRPERSON

HEBER RICHARDSON  
COMMISSIONER



# COUNTY OF ALBANY

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**MEETING AGENDA ITEM COVER SHEET**

**ALBANY COUNTY BOARD OF COMMISSIONERS**

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**MEETING DATE: August 1, 2022**

**TITLE OF ITEM TO APPEAR ON AGENDA:** Set Mill Levies for 2022-2023 Budget and accept special district compliance report

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**ITEM:** Commission to approve the assessed value for 2022, set 2022-2023 mill levies, and approve the special district compliance report from the DOR

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**OPTIONS:** Approve/Disapprove

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**RECOMMENDED COMMISSION ACTION: Approve**

**STRATEGIC GOAL MET:**

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**BUDGET/FINANCIAL IMPACT:**

**CONTACT FOR ADDITIONAL INFORMATION:**

**REVIEWED BY:**

Assessor: Chelsie Mathews

Attorney: \_\_\_\_\_

Clerk: \_\_\_\_\_

Coroner: \_\_\_\_\_

Information Technology: \_\_\_\_\_

Fire Warden: \_\_\_\_\_

Grant Manager: \_\_\_\_\_

Planning Director: \_\_\_\_\_

Public Health: \_\_\_\_\_

Road & Bridge: \_\_\_\_\_

Building Superintendent: \_\_\_\_\_

Drug Court: \_\_\_\_\_

Sheriff: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Clerk of Court: \_\_\_\_\_

Geographic Information Systems: \_\_\_\_\_

Other: \_\_\_\_\_

Name/Title

**ATTACHMENTS: 2022 ASSESSED VALUES BY TAX DISTRICT, 2022 DOR TAXING AUTHORITY COMPLIANCE REPORT, 2021 MILL LEVY SHEET, 2022 ESTIMATED MILL LEVY SHEET, 2022 ESTIMATED ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT, 2022 TOTAL TAX DOLLAR PER TAXING ENTITY COMPARTED TO BUDGET, BRIEF INFO ON MILL LEVIES**



# Albany County Assessor

## Chelsie R. Mathews

DATE: July 29, 2022  
TO: Commission Chair Gosar  
Albany County Commissioners  
FROM: Chelsie R. Mathews, Albany County Assessor  
SUBJECT: 2022 Mill Levies

To enable you to establish the 2022 Mill Levies, the following is a breakdown, by taxing district, of the 2022 Assessed Value for Albany County:

TAX DISTRICT	ASSESSED VALUE
100 Outside Laramie - no fire	\$ 31,212,733
101 Outside Laramie-Fire District	166,801,450
102 Sage Drive Road Imp. Dist.	2,029,569
103 Centennial Water and Sewer Dist.	2,030,166
104 Nine Mile Water and Sewer Dist.	2,354,779
105 Seven Mile Water and Sewer	311,961
106 Sherman Hills Road Imp. Dist.	6,664,099
107 South Knoll Road Imp. Dist.	2,058,722
108 South of Laramie Water and Sewer Dist.	9,793,455
109 South Laramie Water and Sewer Conflict	517
110 Valley View Road Imp. Dist.	1,302,716
111 Rainbow Valley Road Imp. Dist.	2,838,162
112 Pope Springs Road Imp. Dist.	2,802,548
150 City of Laramie	327,940,426
151 Town of Rock River	1,627,201
152 Downtown Development District	9,296,514
153 Paddocks Road Imp. Dist.	2,662,228
154 Wold Road Imp. Dist.	1,789,198
<b>TOTAL</b>	<b>\$ 573,516,444</b>

I have enclosed a copy of last year's mill levy sheet for your reference. The 2022 mill levy sheet enclosed includes all of the mill levy request and special district fees in receipt by my office as of 7/29/22. The areas in red are districts that did not report anything to my office as of 7/29/2022, the calculations are going off of what was reported last year. The 2022 mill levy sheet also includes 12 mills for the general county fund, assuming this is how the Commission will vote. After final approval from the County Commission, I will complete a final signed report and submit it to the State Board of Equalization and Department of Revenue.

CRM  
Enclosures

525 Grand Avenue 206 • Laramie WY 82070-3852 • 307.721.2511  
Website • [www.co.albany.wy.us](http://www.co.albany.wy.us) • Fax • 307.721.2519 • Email • [assessordocs@co.albany.wy.us](mailto:assessordocs@co.albany.wy.us)



# DEPARTMENT OF REVENUE

Herschler Building  
3<sup>rd</sup> Floor East  
122 West 25th Street  
Cheyenne, Wyoming 82002-0110  
E-Mail [directorofrevenue@wyo.gov](mailto:directorofrevenue@wyo.gov)  
Web <http://revenue.wyo.gov>

**MARK GORDON, Governor**  
**BRENDA HENSON, Director**

Telephone (307) 777-7961  
DOR Main FAX (307) 777-7722  
Property Tax FAX (307) 777-7527  
Excise FAX (307) 777-3632  
Mineral FAX (307) 777-7849  
Liquor FAX (307) 777-6255

January 28, 2022

Chelsie Mathews  
Albany County Assessor  
525 Grand Avenue, Suite 206  
Laramie, WY 82070

Dear Chelsie:

Pursuant to the reporting requirements recited in Wyo. Stat. §39-13-102(p), and §39-13-104(k)(iv), the Department of Revenue has completed its review of the governmental entities with the authority to levy a mill. Attached is a list of all taxing authorities in your county and their final compliance status for tax year 2022.

According to our records, Albany County has 20 Compliant Taxing Authorities and 0 Non-Compliant Taxing Authorities.

**IMPORTANT:** A determination of non-compliance means that the County Commissioners are not authorized to approve a tax levy for tax year 2022. The ability to deny a tax levy applies specifically to those governmental entities defined as 'Special Districts.' Please note, this excludes incorporated cities and towns, school districts, community colleges and county levy.

If you have any questions, please contact us.

David Chapman  
Manager, Technical Services Group  
307-777-5289  
[dave.chapman@wyo.gov](mailto:dave.chapman@wyo.gov)

ALBANY COUNTY  
2022 FEB 10 AM 10:21  
CHIEF OF ADMINISTRATION

# Wyoming Department of Revenue

## 2022 Taxing Authority Compliance Report

### Albany County Compliant

<u>Entity Name</u>	<u>Legal</u>	<u>Map</u>	<u>Resolution</u>
7-Mile Water and Sewer	Approved	Approved	Approved
Albany County Fire Number 1	Approved	Approved	Approved
Albany County School #1	Approved	Approved	Approved
Centennial Water and Sewer	Rejected	Approved	Approved
City of Laramie	None	Approved	Approved
Laramie Downtown Development Authority	Approved	Approved	Approved
Laramie River Conservation	Approved	Approved	Approved
Nine-Mile Water and Sewer	None	Approved	Approved
Pope Springs Community Special Road Improvement	Approved	Approved	Approved
Public Memorial Hospital	Approved	Approved	Approved
Rainbow Valley Special Road	Rejected	Approved	Approved
Sage Drive Community Improvement and Service	Approved	Approved	Approved
Sherman Hill Road Improvement and Service	Approved	Approved	Approved
South Knoll Road Improvement	Approved	Approved	Approved
South of Laramie Water and Sewer	Approved	Approved	Approved
The Paddocks Improvement	Approved	Approved	Approved
Town of Rock River	None	Approved	Approved
Valley View Drive Community Improvement and Service	Approved	Approved	Approved
Weed and Pest	Approved	Approved	Approved
Wold Improvement and Service	Approved	Approved	Approved

2022 FEB -7 AM 10:21

ALBANY COUNTY  
CHIEF SUPERVISOR

**2022 DOR SPECIAL DISTRICT  
COMPLIANCE REPORT**

<b>County Name</b>	<b>Entity Name</b>	<b>Tax Year</b>	<b>Legal</b>	<b>Map</b>	<b>Resolutio</b>	<b>Approval</b>
Albany County	7-Mile Water and Sewer	2022	Approved	Approved	Approved	Compliant
Albany County	Albany County Fire Number 1	2022	Approved	Approved	Approved	Compliant
Albany County	Albany County School #1	2022	Approved	Approved	Approved	Compliant
Albany County	Centennial Water and Sewer	2022	Rejected	Approved	Approved	Compliant
Albany County	City of Laramie	2022	None	Approved	Approved	Compliant
Albany County	County Levy	2022	Approved	Approved	Approved	Compliant
Albany County	Laramie Downtown Development Authority	2022	Approved	Approved	Approved	Compliant
Albany County	Laramie River Conservation	2022	Approved	Approved	Approved	Compliant
Albany County	Nine-Mile Water and Sewer	2022	None	Approved	Approved	Compliant
Albany County	Pope Springs Community Special Road Improvement	2022	Approved	Approved	Approved	Compliant
Albany County	Public Memorial Hospital	2022	Approved	Approved	Approved	Compliant
Albany County	Rainbow Valley Special Road	2022	Rejected	Approved	Approved	Compliant
Albany County	Sage Drive Community Improvement and Service	2022	Approved	Approved	Approved	Compliant
Albany County	Sherman Hill Road Improvement and Service	2022	Approved	Approved	Approved	Compliant
Albany County	South Knoll Road Improvement	2022	Approved	Approved	Approved	Compliant
Albany County	South of Laramie Water and Sewer	2022	Approved	Approved	Approved	Compliant
Albany County	The Paddocks Improvement	2022	Approved	Approved	Approved	Compliant
Albany County	Town of Rock River	2022	None	Approved	Approved	Compliant
Albany County	Valley View Drive Community Improvement and Service	2022	Approved	Approved	Approved	Compliant
Albany County	Weed and Pest	2022	Approved	Approved	Approved	Compliant
Albany County	Wold Improvement and Service	2022	Approved	Approved	Approved	Compliant





Chelsie R Mathews, Albany County Assessor  
**2022 General Tax Levies For Albany County, Wyoming**

SD#	Mandatory School Fund	State Sch. Fund	School Dist #1	School Bond Redem	School Bond Int	School Recreation	Co. Gen Fund	Co. Library Fund	Co. Fair Fund	Lar. River Conser	Co. Hospital District	Weed/Fest District	Basic Mills	City/Town	Fire	South Laramie Water & Sewer	TOTAL
100	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		65,000
101	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
102	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
103	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
104	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
105	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
106	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
107	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00	8.00	76,000
108	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00	8.00	76,000
109	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000	8.00		8.00	81,000
110	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
111	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
112	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000
150	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000	8.00			73,000
151	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000	8.00			73,000
152	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000	8.00			73,000
153	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00	8.00	76,000
154	6.00	12.00	25.00	3,250	0.750	1.00	12,000			1.00	3.00	1.00	65,000		3.00		68,000

**Special Levies**

L.V./M.I.D. T.W.I.D.	Per Acre	Per Address	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot	Per Lot
South Knoll Imp. District	10.00	150.00	330.00	396.00	462.00												
Sherman Hills - Zone 1																	
Sherman Hills - Zone 2																	
Sherman Hills - Zone 3																	
Sherman Hills - Undeveloped (50% of developed lots in zone)																	
Pioneer Canal - Lake Hattie Irrigation District																	
A, West Laramie & North Canal	4.69																
B	3.23																
C and Parker	2.82																
Deeded	1.00																
Deeded at A rate	4.69																
Sage Drive Road Imp.																	
Zone 1	114.00																
Zone 2	207.00																
Zone 3	318.00																
Zone 4	100.00																
<b>TOTAL</b>																	

**Taxing District**

**Validation & Levy By Tax District**

	Valuation	Mill Levy	Taxes
100 Outside Laramie - No Fire	31,212,733	65,000	2,028,827.65
101 Outside Laramie - Fire	166,801,450	68,000	11,342,498.60
102 Sage Drive Road Improvement	2,029,569	68,000	138,010.69
103 Centennial Water and Sewer	2,030,166	68,000	138,051.29
104 Nine Mile Water and Sewer	2,354,779	68,000	160,124.97
105 Seven Mile Water and Sewer	31,1961	68,000	21,213.35
106 Sherman Hills Road Improvement	6,664,099	68,000	453,158.73
107 South Knoll Road Improvement	2,058,722	76,000	156,462.87
108 South Laramie W&S	9,793,455	76,000	744,302.58
109 South Laramie Water and Sewer Conflict	517	81,000	41.88
110 Valley View Road Improvement	1,302,716	68,000	88,584.69
111 Rainbow Valley Road Improvement	2,838,162	68,000	192,995.02
112 Pope Springs Road Improvement	2,802,548	68,000	190,573.26
150 City of Laramie	327,940,426	73,000	23,939,651.10
151 Town of Rock River	1,627,201	73,000	118,785.67
152 Downtown Development District	9,296,514	73,000	678,645.52
153 Paddocks Road Improvement	2,662,228	76,000	202,329.33
154 World Road Improvement	1,789,198	68,000	121,665.46
<b>TOTAL</b>			<b>573,516,444</b>
<b>TOTAL</b>			<b>40,715,922.66</b>

## ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT FOR TAX YEAR 2022

### Tax District - 0100

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
<b>Total Levy</b>		<b>65.000000</b>

### Tax District - 0101

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
<b>Total Levy</b>		<b>68.000000</b>

## ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT FOR TAX YEAR 2022

**Tax District - 0102**

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
<b>Total Levy</b>		<b>68.000000</b>

**Tax District - 0103**

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
<b>Total Levy</b>		<b>68.000000</b>

## ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT FOR TAX YEAR 2022

### Tax District - 0104

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
<b>Total Levy</b>		<b>68.000000</b>

### Tax District - 0105

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
<b>Total Levy</b>		<b>68.000000</b>

# ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT FOR TAX YEAR 2022

**Tax District - 0106**

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
<b>Total Levy</b>		<b>68.000000</b>

# ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT FOR TAX YEAR 2022

## Tax District - 0107

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
15	South Laramie Water and Sewer District	8.000000
	<b>Total Levy</b>	<b>76.000000</b>

## ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT FOR TAX YEAR 2022

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### Tax District - 0108

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
14	Rural Fire District	3.000000
15	South Laramie Water and Sewer District	8.000000
<b>Total Levy</b>		<b>76.000000</b>



# ALBANY COUNTY TAX DISTRICT AND AUTHORITY REPORT FOR TAX YEAR 2022

**Tax District - 0109**

<u>Authority Code</u>	<u>Authority Name</u>	<u>Mill Levy</u>
01	Mandatory School Fund	6.000000
02	State School Fund	12.000000
03	School District #1	25.000000
04	School Bond Redemption	3.250000
05	School Bond Int	0.750000
06	School Recreation	1.000000
07	County General Fund	12.000000
08	County Library Fund	0.000000
09	County Fair Fund	0.000000
10	Laramie River Conservation District	1.000000
11	County Hospital District	3.000000
12	Weed and Pest District	1.000000
13	Laramie	8.000000
15	South Laramie Water and Sewer District	8.000000
<b>Total Levy</b>		<b>81.000000</b>

2022 Total Tax per Entity compared to Budget Request

Tax District	Total Assessed Value	Mandatory School Fund (6)	State School Fund (12)	School District (25)	School Bond Redemption (3.25)	School Bond Int (.75)	School Recreation (1)	County General Fund (12)	Laramie River Conservation (1)	County Hospital (3)	Weed and Pest (1)	Laramie (8)	Rural Fire	Rock River (8)	South Laramie Water and Sewer
100	\$31,212,733	\$187,276.40	\$374,552.80	\$780,318.33	\$101,441.38	\$23,409.55	\$31,212.73	\$374,552.80	\$31,212.73	\$93,638.20	\$31,212.73	\$0.00	\$0.00	\$0.00	\$0.00
101	\$166,801,450	\$1,000,808.70	\$2,001,617.40	\$4,170,036.25	\$542,104.71	\$125,101.09	\$166,801.45	\$2,001,617.40	\$166,801.45	\$500,404.35	\$166,801.45	\$0.00	\$500,404.35	\$0.00	\$0.00
102	\$2,029,569	\$12,177.41	\$24,354.83	\$50,739.23	\$6,596.10	\$1,522.18	\$2,029.57	\$24,354.83	\$2,029.57	\$6,088.71	\$2,029.57	\$0.00	\$6,088.71	\$0.00	\$0.00
103	\$2,030,166	\$12,181.00	\$24,361.99	\$50,754.15	\$6,598.04	\$1,522.62	\$2,030.17	\$24,361.99	\$2,030.17	\$6,090.50	\$2,030.17	\$0.00	\$6,090.50	\$0.00	\$0.00
104	\$2,354,779	\$14,128.67	\$28,257.35	\$58,869.48	\$7,653.03	\$1,766.08	\$2,354.78	\$28,257.35	\$2,354.78	\$7,064.34	\$2,354.78	\$0.00	\$7,064.34	\$0.00	\$0.00
105	\$311,961	\$1,871.77	\$3,743.53	\$7,799.03	\$1,013.87	\$233.97	\$311.96	\$3,743.53	\$311.96	\$935.88	\$311.96	\$0.00	\$935.88	\$0.00	\$0.00
106	\$6,664,099	\$39,984.59	\$79,969.19	\$166,602.48	\$21,668.32	\$4,998.07	\$6,664.10	\$79,969.19	\$6,664.10	\$19,992.30	\$6,664.10	\$0.00	\$19,992.30	\$0.00	\$0.00
107	\$2,058,722	\$12,352.33	\$24,704.66	\$51,468.05	\$6,690.85	\$1,544.04	\$2,058.72	\$24,704.66	\$2,058.72	\$6,176.17	\$2,058.72	\$0.00	\$6,176.17	\$0.00	\$16,469.78
108	\$9,793,455	\$58,760.73	\$117,521.46	\$244,836.38	\$31,828.73	\$7,345.09	\$9,793.46	\$117,521.46	\$9,793.46	\$29,380.37	\$9,793.46	\$0.00	\$29,380.37	\$0.00	\$78,347.64
109	\$517	\$3.10	\$6.20	\$12.93	\$1.68	\$0.39	\$0.52	\$6.20	\$0.52	\$1.55	\$0.52	\$4.14	\$0.00	\$0.00	\$4.14
110	\$1,302,716	\$7,816.30	\$15,632.59	\$32,567.90	\$4,233.83	\$977.04	\$1,302.72	\$15,632.59	\$1,302.72	\$3,908.15	\$1,302.72	\$0.00	\$3,908.15	\$0.00	\$0.00
111	\$2,838,162	\$17,028.97	\$34,057.94	\$70,954.05	\$9,224.03	\$2,128.62	\$2,838.16	\$34,057.94	\$2,838.16	\$8,514.49	\$2,838.16	\$0.00	\$8,514.49	\$0.00	\$0.00
112	\$2,802,548	\$16,815.29	\$33,630.58	\$70,063.70	\$9,108.28	\$2,101.91	\$2,802.55	\$33,630.58	\$2,802.55	\$8,407.64	\$2,802.55	\$0.00	\$8,407.64	\$0.00	\$0.00
150	\$327,940,426	\$1,967,642.56	\$3,935,285.11	\$8,198,510.65	\$1,065,806.38	\$245,955.32	\$327,940.43	\$3,935,285.11	\$327,940.43	\$983,821.28	\$327,940.43	\$2,623,523.41	\$0.00	\$0.00	\$0.00
151	\$1,627,201	\$9,763.21	\$19,526.41	\$40,680.03	\$5,288.40	\$1,220.40	\$1,627.20	\$19,526.41	\$1,627.20	\$4,881.60	\$1,627.20	\$0.00	\$0.00	\$13,017.61	\$0.00
152	\$9,296,514	\$55,779.08	\$111,558.17	\$232,412.85	\$30,213.67	\$6,972.39	\$9,296.51	\$111,558.17	\$9,296.51	\$27,889.54	\$9,296.51	\$74,372.11	\$0.00	\$0.00	\$0.00
153	\$2,662,228	\$15,973.37	\$31,946.74	\$66,555.70	\$8,652.24	\$1,996.67	\$2,662.23	\$31,946.74	\$2,662.23	\$7,986.68	\$2,662.23	\$0.00	\$7,986.68	\$0.00	\$21,297.82
154	\$1,789,198	\$10,735.19	\$21,470.38	\$44,729.95	\$5,814.89	\$1,341.90	\$1,789.20	\$21,470.38	\$1,789.20	\$5,367.59	\$1,789.20	\$0.00	\$5,367.59	\$0.00	\$0.00
Total Assessed	\$573,516,444														
Total Tax \$	\$40,715,922.66	\$3,441,098.66	\$6,882,197.33	\$14,337,911.10	\$1,863,928.44	\$430,137.33	\$573,516.44	\$6,882,197.33	\$573,516.44	\$1,720,549.33	\$573,516.44	\$2,697,899.66	\$610,317.16	\$13,017.61	\$116,119.38
Levy Request		\$2,985,000.00	unknown	\$12,405,000.00	\$1,829,080.00	\$148,304.00	\$600,000.00	\$5,228,638.00	\$600,127.00	\$1,850,000.00	\$520,000.00	\$2,050,000.00		unknown	\$102,300.00
Actual vs Budget		\$456,098.66	n/a	\$1,932,911.10	\$34,848.44	\$281,833.33	-\$26,483.56	\$1,653,559.33	-\$26,610.56	-\$129,450.67	\$53,516.44	\$647,899.66		n/a	\$13,819.38

## Mill Levies –

represent one one-thousandth of a dollar or can be relates as \$1.00 of tax for each \$1,000 of assessment (ex. 25 mills is equal to \$25 for every \$1000 of assessed value)

**State School Foundation Program (12 mills max):** W.S. 21-13-303 – mill levy calculated by the State Board of Equalization per info provided by the State Auditor and State Treasurer

**School Bond and School Interest** W.S. 39-13-104(d)(v) – The number of mills necessary for a school building fund provided by W.S. 21-13-501 through 21-13-503 (election held, 4 mills applied for first time in 2014)

**City/Town (8 mills max):** W.S. 39-13-104(c)(i) – there shall be annually levies and assessed upon the taxable value of property within the limits of incorporated cities and towns – number of mills set by the municipality

**School Recreation (1 mill max)** W.S. 39-13-104(d)(iii) – there shall be annually levied and assessed upon the taxable value of property within the limits of Wyoming school districts when applicable –

**School District #1 (25 mills)** – all school districts are required to impose a 25-mill levy counted as a local resource towards operational funding

**County General Mills (12 mills max):** W.S. 39-13-104 (b)(i) – mill levy determined by County Commission

**Mandatory School Fund (6 mills):** W.S. 39-13-104(b)(ii) – mills for school purposes as provided by W.S. 21-13-201 – says County Commission shall levy 6 mills for support and maintenance of the public schools

**Hospital Districts (6 mills max):** W.S. 39-13-104 (e)(ii) – not to exceed 6 mills has provided by W.S. 35-2-414 – determined by board and not to exceed 3 mills for operation unless voted on by the electors within the district

**Fire District (3 mills max):** W.S. 39-13-104(e)(iv) – not to exceed 3 mills by a fire protection district as provided by W.S. 35-9-203 – determined by board

**Weed and Pest (1 mill max):** W.S. 39-13-104(e)(viii) – not to exceed 1 mill for county weed and pest as provided by W.S. 11-5-111 – determined by board and shall not be part of the general county or city mill levies.

**Laramie Conservation District (1 mill max):** W.S. 39-13-104 (e)(x) – not to exceed 1 mill for water conservancy district as provided by W.S. 41-3-771 and 41-3-775 – determined by the board

**South Laramie Water and Sewer (8 mills max):** W.S. 39-13-104 (e)(ix) – not to exceed 8 mills provided by W.S. 41-10-114 – set by the board of the district

\*\* State School Foundation, School District #1, and Mandatory School mills are mandatory; the school recreation is approved by the school board, the bond and interest are voted in and then requested by the school board

\*\* City/Town mills are approved by those city/town entities

\*\* The mill levied special districts are approved by those districts' boards

\*\*The County General Mills are the only mills controlled by our County Commission

## BUDGETS

**June 1:** Special Districts provide a proposed budget to County Commissioners

**Third Tuesday in June:** City and Towns budget public hearings are held

**No later than the 3<sup>rd</sup> Wed. in July:** Budget hearings for schools and community colleges

**Not later than 5 days after the 3<sup>rd</sup> Thursday in July:** Budget hearings for special districts

**By 3<sup>rd</sup> Monday in July:** County Budget public hearings are done

**By July 31<sup>st</sup>:** All governmental entities and special districts inform county commissioners of amount of tax to be collected

**1<sup>st</sup> Mon in Aug:** County commission levy the necessary taxes for the year

**Aug 10:** County Assessor certifies to SBOE all valuations and levies fixed in their respective counties

**On or before the 3<sup>rd</sup> Mon in Aug:** County assessor computes taxes and delivers the assessment roll to county treasurer for collection

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