



CITY OF GILLETTE

Administration
P.O. Box 3003 • Gillette, Wyoming 82717-3003
Phone (307) 686-5203
www.gillettewy.gov

MEMORANDUM

TO: Mayor and Members of the City Council
FROM: Patrick G. Davidson, City Administrator
RE: General Information
DATE: June 22, 2018

The following meetings are scheduled for the week of **June 23–29, 2018**

Friday, June 22nd

- 5:30 p.m. Mayor's Art Council Avenues of Art Reception
- Gillette College Tech Center

Friday, June 22nd – Saturday June 23rd

- Donkey Creek Festival
- Gillette College

Saturday, June 23rd

- 8:00 a.m. NEWY Meeting, Agenda Attached
- City Hall, 3rd Floor Conference Room

Tuesday, June 26th

- 6:00 p.m. City Council Work Session, Agenda Attached
- Cable Franchise Agreement Discussion - City Attorney Reyes
 - Police Department Staffing Discussion - Police Chief Hloucal
 - Agency Funding Increase for FY18 Discussion
 - Review July 3rd Council Agenda
 - Executive Session
 - City Hall – 2nd Floor Community Room
 - Dinner Served at 5:30 p.m.

1. Attached please find a **letter** regarding **Public Notice of Blasting Activity at the Black Thunder Mine** dated **June 19, 2018** provided by **Thunder Basin Coal Co., LLC**.
2. Attached please find a **news release** regarding **Wyoming Population** dated **June 21, 2018** provided by the **State of Wyoming Economic Analysis Division**.
3. Attached please find **information** regarding **Wyoming Tax Facts** dated **April 17, 2018** provided by the **University of Wyoming Extension Office**.

* Item previously discussed by Council

PGD/adw



Saturday, June 23, 2018, 8AM

Location: 3rd Floor Conference Room, City Hall, Gillette, WY

Facilitated by: Mayor Louise Carter-King

- I. Welcome, Introductions & Warm-Up Items
- II. OLD BUSINESS
 - Approval of May 19, 2018 Minutes
- III. NEW BUSINESS
 - Congressional Tour Updates – August 13-17, 2018
 - Financials
 - Route
 - Tour Speakers/Meal Sponsors
 - Future NEWY Agenda Topics & Guests
- IV. Upcoming Events:
- V. Next NEWY Meeting Date
 - Saturday, July 28, 8AM, Gillette City Hall
- VI. Adjourn

	Work Session Tuesday, June 26, 2018 Meeting: 6:00 p.m. 2nd Floor Community Room

Dinner served at 5:30 in the 3rd Floor Conference Room

Agenda Topics:

- Cable Franchise Agreement Discussion – City Attorney Reyes
- Police Department Staffing Discussion – Police Chief Hloucal
- Agency Funding Increase for FY18 Discussion
- Review July 3rd Agenda
- Executive Session

Upcoming Work Session Topics:

July 10

- Tour of Sports Facilities, Gurley Overpass, and THOR Lightning Detection System
- Review July 17th Agenda
- Executive Session

July 24 – CANCELED

July 31

- Review August 7th Agenda
- Executive Session

August 14 - CANCELED

August 28

- Review September 4th Agenda
- Executive Session

September 11

- Employee Benefits Presentation
- Review September 18th Agenda
- Executive Session

September 25

- Review October 2nd Agenda
- Executive Session

City/County Meeting

Upcoming Council Pre-Meeting Topics

July 3

- Introduction of New Citizen Advisory Board Members
- Energy Capital Sports Complex Signage Discussion
- THOR Lightning Detection System Discussion
- Gurley Tour Discussion
- Review July 3rd Agenda
- Executive Session

July 17

- eBay Auction Update
- Big Iron Auction Results
- Quarterly Update
 - Energy Capital Economic Development
- Review July 17th Agenda
- Executive Session

August 7

- Review August 7th Agenda
- Executive Session

August 21

- Reserves Policy Discussion
- Review August 21st Agenda
- Executive Session

September 4

- Review September 4th Agenda
- Executive Session

September 18

- Review September 18th Agenda
- Executive Session

Upcoming Activities

- **July 19** – Annual City Picnic – 5:30 p.m. Dalbey Park – Edwards Shelter
- **July 26** – Senior Center Luncheon
- **August 13-17** – Congressional Tour

New Agenda Items for July 3rd, 2018

1. Council Consideration of a Street Closure for July 4th, from 8:00 a.m. to 7:00 p.m. on the Third Street Plaza, and 1:30 p.m. to 7:00 p.m. on Gillette Avenue Between 2nd Street and 4th Street, West to the Alley, for a 4th of July Car Show, Requested by Kelly Stone of Sunrise Wellness & Recovery.

(New Business – Minute Action)

2. Council Consideration for the Issuance of a Street Closure Permit on Gillette Avenue from 1st Street Through 3rd Street, on August 18th from 7:00 a.m. to Midnight, for Gillette Main Street Summer Festival & Car Show, that will Include an Open Container Permit, Requested by Gillette Main Street.

(New Business – Minute Action)

3. Council Consideration of a Bid Award for the Annual Miscellaneous Electrical Service Drops to _____ in the Amount of \$_____.

(New Business – Minute Action)

4. Council Consideration for the Acceptance of Public Improvements for the Dalbey - Energy Capital Sports Complex Pathway Project Installed by S & S Builders, LLC, in the Amount of \$369,779.76 (WYDOT TAP Grant and 1% Project).

(New Business – Minute Action)

5. Appointment of Citizen Advisory Board Members

- Mayor's Art Council
 - 1 Term expiring 6/30/2020
- Board of Adjustment
 - 1 Term expiring 6/30/2021
- Campbell County Public Land Board
 - 1 Term expiring 6/30/2021
- Investment Advisory Committee
 - 1 Term expiring 6/30/2021
- Parks & Beautification Board
 - 1 Term expiring 6/30/2021
 - 1 Term expiring 6/30/2021
- Planning Commission
 - 1 Term expiring 6/30/2021
 - 1 Term expiring 6/30/2021
 - 1 Term expiring 6/30/2021
 - 1 Term expiring 6/30/2021
- Regional Water Joint Powers Board
 - 1 Term expiring 6/30/2021
- Gillette Historic Preservation Commission
 - 1 Term expiring 6/30/2021
 - 1 Term expiring 6/30/2021
 - 1 Term expiring 6/30/2021

- Urban Systems Committee
 - 1 Term expiring 6/30/2021
- Council of Community Services
 - Partial Term expiring 8/31/2019

(Appointments)



Joel M. Coast, P.E.
Environmental Engineer
jcoast@archcoal.com

June 19, 2018

To Whom It May Concern:

Please be advised of the attached Public Notice of blasting activity for the next twelve month period at the Black Thunder Mine south of Gillette, Wyoming.

Sincerely,

A handwritten signature in black ink that reads "Joel Coast". The signature is written in a cursive, slightly slanted style.

Joel Coast
Environmental Engineer

Attachment

cc: PER-14-2-1-11

Thunder Basin Coal Co., LLC.
Black Thunder Mine
P.O. Box 406
Wright, WY 82732
office: 307-464-2300

**STATE OF WYOMING
COUNTY OF CAMPBELL
PUBLIC NOTICE OF BLASTING**

Blasting will be conducted daily at Thunder Basin Coal Company, LLC's Black Thunder Mine, P.O. Box 406, Wright, Wyoming 82732. (307) 939-1300. The mine is located approximately 12 miles SE of Wright, WY on Highway 450.

During the next 12 months beginning August 11, 2018 all blasting will be located in Sections 2, 3, 4, 5, 6 and 11; W/2W/2 of Section 1; E/2 of Section 10; portions of SW/4SW/4 of Section 12; NW/4NW/4, portions of NE/4NW/4, portions of S/2NW/4, portions of NW/4SW/4, portions of SW/4NE/4 of Section 13; N/2, N/2SW/4, NW/4SE/4, portions of NE/4SE/4 of Section 14; NE/4, NE/4SE/4, portions of NW/4SE/4 of Section 15; all in T42N-R70W. All of Sections 1 and 2; N/2NE/4, SE/4NE/4 of Section 3 all in T42N-R71W. Portions of SW/4SW/4 of Section 6; W/2NW/4, NW/4SW/4, portions of E/2NW/4, portions of S/2SW/4, portions of NE/4SW/4 of Section 7; all in T43N-R69W. All of Sections 2 – 11, 15 – 21, 28 – 35; W/2, SE/4, portions of W/2NE/4, portions of SE/4NE/4 of Section 1; N/2, SW/4, N/2SE/4, portions of S/2SE/4 of Section 12; all of Section 13 except portions of the SW/4SW/4; W/2W/2, NE/4NW/4, E/2NE/4, NE/4SE/4, portions of W/2NE/4, portions of SE/4NW/4, portions of E/2SW/4, portions of W/2SE/4, portions of SE/4SE/4 of Section 14; W/2W/2, E/2SW/4, SE/4NW/4, SW/4SE/4, portions of E/2E/2, portions of NE/4NW/4, portions of SW/4NE/4, portions of NW/4SE/4 of Section 22; E/2NW/4, NE/4, NE/4SE/4, portions of the NW/4SE/4 of Section 24; S/2NW/4, W/2SW/4, NE/4SW/4 of Section 25; S/2, S/2N/2, NE/4NE/4, portions of NW/4NW/4 of Section 26; all of section 27 except portions of NE/4NE/4; SW/4SW/4, portions of NW/4SW/4, portions of SW/4NW/4 of Section 36; all in T43N-R70W. All of Sections 1, 2, 8 – 17, 19 – 27 and 34 – 36; E/2, SE/4NW/4, E/2SW/4, portions of W/2SW/4 of Section 3; S/2 of Section 18; and E/2 of Section 28 all in T43N-R71W. All of Sections 19 – 20, 27 – 30, and 31 – 35; S/2 of Section 21; S/2 of Section 22; W/2SW/4 of Section 23; SW/4SW/4 of Section 25; S/2, S/2N/2, NW/4NW/4 of Section 26; NW/4NW/4, SW/4SW/4, portions of SW/4NW/4, portions of NW/4SW/4, portions of SE/4SW/4, portions of SW/4SE/4 of Section 36; all in T44N-R70W. All of Sections 14, 23 – 26, 35 – 36; SE/4 of Section 22; S/2 of Section 13; E/2E/2, NW/4NE/4 of Section 27; E/2E/2 of Section 34; all in T44N-R71W of Campbell County, Wyoming.

Blasting of coal and overburden is conducted during daylight hours, seven days per week. The designated blasting time is between sunrise and sunset except under conditions where operator or public safety requires unscheduled detonation or for emergency blasting actions.

In unusual situations, it may be necessary to detonate blasts at times other than those specified. This emergency blasting will be done when weather or other conditions present some hazard to normal blasting procedures, when necessary to maintain safe operating conditions, or when necessary for public safety.

Blasting areas containing loaded holes will be marked with "Danger Loaded Blast Holes, Keep Away" signs. Access to the blasting area will be marked with berms and flagging at all access points through the berms to guard against unauthorized entry into this zone.

Audible warning of blasting activity will be given by sirens audible for at least one-half mile. The first warning will be a one-minute wail siren sound to indicate blast detonation in ten minutes. A one-minute yelp siren sound will indicate blast detonation within one minute and will continue until blast detonation. An all clear, fifteen-second wail siren will be sounded after the blast has been detonated and checked for complete detonation.

Residents or owners of manmade dwellings or structures located within ½ mile of the term of permit boundary may request a pre-blasting survey by submitting a written request to Thunder Basin Coal Company, LLC at the above address or to the Department of Environmental Quality, Land Quality Division, 2100 West 5th Street, Sheridan, Wyoming 82801.

**Thunder Basin Coal Company, LLC
Black Thunder Mine**



Angela Williams <angelaw@gillettewy.gov>

Fwd: Wyoming and County Population by Age, Sex, Race, and Hispanic for July 1, 2017

1 message

ADMN ADMN <admn@gillettewy.gov>
To: Angela Williams <angelaw@gillettewy.gov>

Thu, Jun 21, 2018 at 1:22 PM

For GI

----- Forwarded message -----

From: **Wenlin Liu** <wenlin.liu@wyo.gov>

Date: Thu, Jun 21, 2018 at 9:53 AM

Subject: Wyoming and County Population by Age, Sex, Race, and Hispanic for July 1, 2017

To: AI-EAD-WYSDC <ai-ead-wysdc@wyo.gov>

Wyoming's Population Aged the Fastest in the Country from July 2016 to July 2017

http://eadiv.state.wy.us/pop/POP_NEWSRLSE_ASR17.pdf

CHEYENNE – The elderly population (age 65 and over) in the state grew 3.7 percent between July 2016 and July 2017, according to U.S. Census Bureau estimates. The median age (half of the population is younger, and the other half older) rose 0.5 to 37.7 years, while it increased from 37.9 to 38.0 during the same period for the U.S. The figure indicates that the aging of Wyoming's population has picked up speed, and the pace was the fastest in the country. Though the impact from Baby Boomers (born between 1946 and 1964) aging was the main reason, Wyoming's downturn in the energy industry also played a big role. "As a result of the reduction in employment, many younger workers left the State," said Dr. Wenlin Liu, Chief Economist with the State of Wyoming, Economic Analysis Division. "Movers tend to be much younger than non-movers, and this is particularly true for Wyoming." Whenever the State experiences overall negative net migration (less people moved into Wyoming than residents moving out), the population aging will be faster. The state's total population decreased 1.0 percent, and net migration was about -8,300 between July 2016 and July 2017. Even with the fast aging, Wyoming population was still ranked as the 16th youngest state in the nation in 2017.

Since 2010, total population increased 2.8 percent but population under 18 years increased only 0.8 percent where pre-school children declined 7.8 percent. The age 18-64 group dropped 1.9 percent during the seven-year span. The proportion of the State's elderly population (65 and over) was 15.8 percent in 2017, which surpassed the U.S. level of 15.6 percent, and this cohort grew faster than that of the U.S. Wyoming has one of the highest proportions of the baby boom (age 53-71 in 2017) population, and one of the lowest proportion of Generation X (age 37 to 52 in 2017) in the country. For example, the number of residents age 45-54 was about 14,000 (or 17.5%) less than age 55-64 group. "Wyoming does not have enough resident workers to replace retiring boomers," Liu said. "With currently low unemployment rate, and continued trend of millennials moving to bigger metro areas, the state may possibly face a serious labor force shortage and faster population aging in the near future." Wyoming's population age 65 and older increased from 70,090 in 2010 to 91,607 in 2017, or 30.7 percent, higher than the U.S.' growth rate of 26.3 percent during the same period. The elderly population in Wyoming is projected to reach 139,500, or over one-fifth of the state's total residents by 2030 when all baby boomers will be in this age group.

Wyoming's total minority population reached 92,750 in July 2017. Minority is defined as any group other than single-race, Non-Hispanic White. The growth of minorities since 2010 was 13,584 persons, or 17.2 percent, compared with 2.8 percent increase for the State's total population. Over 87 percent of the state's population growth from 2010 to 2017 was attributed to addition in the minority population. Hispanic was the largest minority group with 58,122 in July 2017, and it increased 15.7 percent during the seven-year span. The Black or African-American population grew 48.7 percent during the period to 6,529. Other minority races, such as Asian and Two-or-More Races also recorded 23.8 percent or higher growth rate, while the majority, Non-Hispanic White, increased only 0.4 percent. With 16.0 percent of the State's total population, the proportion of minorities in Wyoming was still

ranked the 9th lowest in the nation, while 39.3 percent of U.S. residents are minorities. “Both the nation and Wyoming’s population continue to grow in diversity,” said Dr. Liu.

The U.S. Census Bureau also released 2017 county population estimates by age, sex, race, and Hispanic origin. Here are some highlights:

- The Black or African-American population in Crook County in 2017 was five times as much as in 2010. Johnson, Niobrara, Park, and Teton counties also experienced growth rates of around 300.0 percent, each, during the seven-year period.
- The Hispanic population increased the fastest in Hot Springs County, at 71.4 percent between 2010 and 2017, followed by Niobrara and Johnson counties at 65.4 and 45.3 percent, respectively.
- Fremont County had the highest percentage minority population in 2017 at 30.0 percent, dominated by the Native American population, followed by Carbon (23.3%), Laramie (21.4%), and Sweetwater (20.6%) counties where most of the minority population was Hispanic.
- The largest county, Laramie, also had the largest minority population in 2017, including 14,511 Hispanic, 2,434 African-American, 1,122 Asian, and 2,243 Two or More Races. They comprise 25.0 percent, 37.3 percent, 20.5 percent, and 22.3 percent of the state’s total Hispanic, Black, Asian, and Two or More Races population, respectively.
- Counties with the smallest proportion of minority population in 2017 were Crook (5.9%), and Lincoln (7.5%).
- The State’s oldest county was Platte, with median age of 48.0, with 25.1 percent of its population age 65 and over in 2017. Other counties with a higher proportion of elderly population (65 and over) were Hot Springs (25.5%), Johnson (23.4%), Park (22.2%), and Niobrara (21.9%). These counties tend to have the smallest proportion of children population and their median ages were all higher than 44.0 years.
- The youngest county was Albany, with median age of 27.6 in 2017, followed by Campbell (34.4), Sweetwater (35.4), and Uinta (35.9). The median age in the state’s two largest counties, Laramie and Natrona, was 37.0 years.
- Campbell and Uinta counties had the highest percentage of preschool (under 5 years) population (7.6% each) in 2017, followed by Crook (7.4%), Fremont (7.1%), and Sweetwater (7.0%). The proportion was 6.4 percent Statewide in 2017.
- Campbell County had the lowest percentage of population age 65 or older, at 9.3 percent, followed by, Albany (11.2%), and Sweetwater (11.4%) counties.

Complete population figures are available online at <http://eadiv.state.wy.us/pop/> or the U.S. Census Bureau’s website at <http://www.census.gov/>.

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Wenlin Liu
Chief Economist
State of Wyoming
Economic Analysis Division
2800 Central Avenue
Cheyenne, WY 82002

Phone:(307) 777-7702
Fax: (307) 632-1819
<http://eadiv.state.wy.us>

E-Mail to and from me, in connection with the transaction



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Archived news site: <http://www.wyomingextension.org/news/>

Date: April 17, 2018

Wyoming Tax Facts is a

Ever wonder how sales and property taxes are determined and why they differ from county to county? A new course by the University of Wyoming Extension community development team walks curious citizens through the basics.

“Wyoming Tax Facts” covers who gets taxed, how we get taxed, and where the money goes. It’s free at <http://bit.ly/Wyotaxfacts>.

“This course is for all ages and could serve as a great middle school or high school classroom activity,” says Michelle Pierce, community development educator in Campbell County.

The self-paced course provides a short, easy-to-read introduction to taxation in the state, plus interactive questions, activities, and videos.

For more information, contact Pierce at 307-682-7281 or mrp10@ccgov.net.

“Wyoming Tax Facts” is among the many courses, videos and guides from UW Extension that help extend skills in gardening, pruning, canning, small acreage management, critter care, estate planning and more. See bit.ly/UWEpubs.

YouTube video series from UW Extension include “Barnyards and Backyards,” “From the Ground Up” and “Exploring the Nature of Wyoming.”

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W Y M I N G

TAXFACTS

 UW | EXTENSION COMMUNITY DEVELOPMENT EDUCATION

Introduction & Purpose

“The role and impact of taxes on the lives of Americans make basic tax education an imperative for all...”

-Nwanna & Richards, 2010

Citizens of Wyoming tend to care deeply about their communities and governments. The lifeblood of any community is its revenue, which allows local governments to provide public services and facilities to its citizens. This revenue is most often generated from taxes.

Few topics are as complex and risk being as emotionally charged and misunderstood as taxes. Because taxation is a concurrent power afforded to federal, state and local governments, an average adult may be paying taxes to each level of government. Yet, a taxpayer may be unaware of the purpose and parameters of these taxes. The following information is designed to help citizens of Wyoming understand and distinguish between various taxes that impact them *individually* and *locally*. For example, it does not explain taxes unique to businesses or go into depth on federal taxes. Instead, this information is designed to help citizens better understand local taxes, feel equipped to engage with your local elected officials, and make informed decisions on local funding issues.

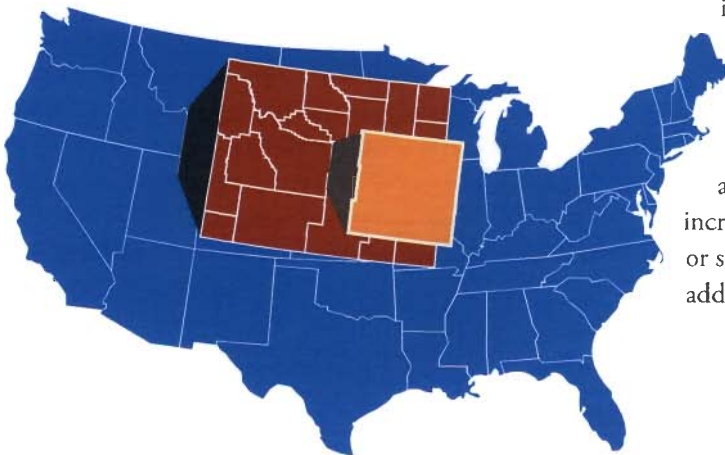
Taxation as a Concurrent Power

Taxation is known as a *concurrent power*, or one that is shared by the federal government and state and local governments. This means that a power is not exclusive to one level of government but instead is a power held by multiple levels of government. Taxation is one of the most commonly recognized concurrent powers in government. Federal, state, and local governments all have the right to levy taxes and can do so simultaneously or “concurrently.”

Federal Taxes

The federal government is famously known for levying a federal income tax, which is why April 15 is such a famous date in the United States! That is the day federal income taxes are due. Federal income tax is figured as a percentage of an individual’s yearly income.

In addition to your total income, there are dozens of factors that impact the amount you owe, including tax credits, exemptions and deductions. Most Americans are engaged in a “pay as you go” system, which means there is an amount deducted from each paycheck, so taxes are paid incrementally across time. April 15 is the date that any excess or shortfall of taxes due are reconciled as either a refund or an additional payment.



State Taxes

Many states also levy a state income tax in addition to the federal income tax. Currently, 43 states have a state income tax, and these seven states do NOT: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming. While Wyoming does not have a state income tax, it does have, along with most other states, a state sales tax. A state sales tax is a percentage of the price paid for total of goods and services purchased in that state. States might also assess additional taxes, for example, taxes on specific items such as cigarettes and gasoline.

Local Taxes

Local government entities are most often defined as counties and municipalities. In Wyoming, there are 23 counties and 99 incorporated cities and towns, which are grouped together and labeled “municipalities.” The most commonly recognized and levied taxes at the local level include sales taxes, lodging taxes, and property taxes.

W Y M I N G TAXFACTS

 UW | EXTENSION

COMMUNITY DEVELOPMENT EDUCATION

June 2018

MP-130.2

STATE SALES TAX

Understanding State Sales Tax

Most states levy a state sales tax. It is not required that states charge sales tax, and the sales tax rate can vary widely across the states that do have sales tax. Five states (Alaska, Delaware, Montana, New Hampshire and Oregon) currently do not have a state sales tax. In the 45 states that have a state sales tax, the amount varies from 2% to nearly 8% of a total purchase. Some states also have sales tax exemptions on certain items. For example, in Wyoming there is currently no sales tax on groceries or prescription drugs.

While income tax rates can be complex and vary greatly from person to person, sales tax is much more straightforward. If you look at a receipt, you can easily see the amount you paid in sales tax for that purchase. The tax will be the same for each person who makes a purchase of like items in a similar location; it does not depend on WHO is making the purchase. Sales tax is calculated as a percentage of the amount paid for a good or service. Sales tax is collected at the “point of sale,” which means you pay immediately upon purchasing an item or service, as opposed to income tax, which comes due on a certain date each year.

Sales Tax in Wyoming: 4%, 5% and 6%



4% State Sales Tax

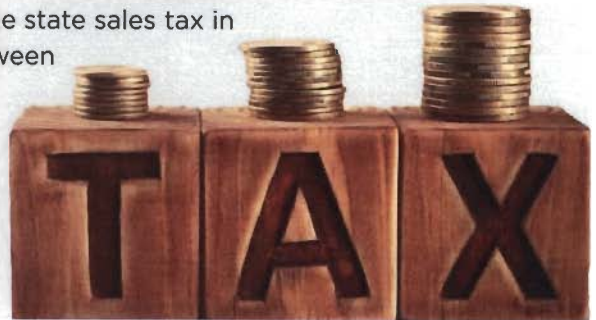
The state of Wyoming has a 4% sales tax that applies to each purchase made, except for some services, groceries and prescription drugs, in all 23 counties. This means that for each dollar spent on purchasing goods or services in Wyoming, an additional 4 cents is charged for state sales tax. The sales taxes are paid to the retail stores or other vendors where you make your purchase; it is collected at the point of sale then remitted to the state.

Of the total amount of revenue generated by the 4% state sales tax across Wyoming, the State of Wyoming keeps 69% in its general fund. This is to support the functions of our state government. The State of Wyoming sends the remaining 31% of the proceeds from the state sales tax back to the counties where the sales transaction

occurred. The county then divides its portion of the remaining 31% between the county and municipalities, based on a percentage of the total county population. This sales tax revenue is a major source of funds for Wyoming’s local governments, especially our municipalities.

HERE'S AN EXAMPLE

Let's say in Wyoming, County X had sales tax receipts that totaled \$10 million in a particular year. That means retail stores, vendors and service providers all across the county collected the required 4% taxes. Each time someone spent one dollar at a business in County X, the state sales tax of 4 cents was collected. The stores and vendors in County X send all the sales tax they've collected to the state government, and at the end of the year it totals \$10 million for County X. The state of Wyoming keeps approximately \$7 million of that \$10 million total, since that equals the approximate 70% of sales tax that funds our state's general fund. Of the original \$10 million, after \$7 million goes to the state of Wyoming, there is \$3 million remaining. That \$3 million is sent back to the county where the funds were generated. So, the county government in County X will receive \$3 million from the state sales tax in that particular year. County X divides that \$3 million between the county government and all of the municipal governments, using a formula based on population. So, where the residents of County X reside will determine how much each local government — the county and municipalities — will receive of that remaining \$3 million.



5% Optional General Purpose Sales Tax

Each county in Wyoming automatically has a 4% state sales tax. In addition, counties can seek voter approval to add 1% to the sales tax collected in their county, increasing it from 4% to 5%. Often called the "5th penny," it adds one more cent of tax on each dollar spent in the county. While the 4% state sales tax exists in every county in Wyoming, the additional 1% does not. This optional tax requires the approval of the county's voters to be enacted. Currently in Wyoming, 21 of the 23 counties have the 5th penny or 5% optional general purpose sales tax in place. At this time, Park and Sublette counties do not.

The 5% optional tax is paid to the retail store or other vendor where you make your purchase, just like other sales tax. The tax is collected at the point of sale, and then the store or vendor remits all of the sales tax they've collected to the state, as with the 4% state sales tax. However, **UNLIKE** the 4% state sales tax, once the 5th penny tax is remitted to the state, the distribution back to the county where the tax was generated follows a very different formula. Instead of the state keeping 70% of the funds generated from the tax and distributing 30% back to the counties as with the 4% state sales tax, the state keeps 1% of the funds generated from the optional 5th penny tax. That means the remaining 99% of funds generated from the 5th penny is distributed back to the counties. Once the 99% of the funds generated by the 5% optional tax is distributed back to the county, it follows the same population-based formula as used to distribute the funds to the county and municipal governments.

The 5% optional general purpose sales tax can be used for capital projects or operating needs at the county and municipal governments' discretion. The 5% optional tax requires voter approval when it is first enacted, and it is in place for four years. After four years, it can be continued by resolution of the governing bodies within the county — usually the county commissioners and the city or town councils. Or, the governing bodies can bring it back to the ballot for voter approval every four years.

6% Optional Special Purpose Sales Tax

The state of Wyoming has a 4% state sales tax for all purchases of goods and services in Wyoming. In addition, many counties assess an optional 5th penny or 5% general purpose tax, which is also incurred on goods and services purchased in that county. A third sales tax you might encounter in Wyoming is an optional “6th penny” or 6% special purpose tax. Similar to the 4% and 5% sales taxes, the 6% special purpose tax is paid at the point of sale by stores and vendors on each transaction.

The 6% special purpose tax always requires the approval of the county’s voters to be put into effect. It is designed to fund only a specific capital need within a county or municipality. By state statute, the funds generated from the 6th penny cannot be used for ongoing operating needs of local governments. Instead, the funds must be designated for a special purpose or capital project. A “capital project” is usually considered either new construction or the expansion, renovation, or replacement of an existing facility or infrastructure. Renovating a library, constructing a bridge, or replacing utility lines can all be considered capital projects. Paying for county employee salaries or funding an ongoing municipal recreation program would NOT meet that definition.

Unique to the 6% special purpose tax is the way it eventually ends, or is “sunset.” Because the 6% special purpose tax is tied to a capital project (or projects), there is a specific dollar amount associated with it. Once the necessary revenue has been generated through the 6th penny tax, the tax goes away; it cannot continue to be collected.

W Y M I N G TAXFACTS



UW | EXTENSION

COMMUNITY DEVELOPMENT EDUCATION

June 2018

MP-130.3

PROPERTY TAX

Understanding Property Taxes in Wyoming

If you own real estate in Wyoming, you pay property taxes on that property. Property taxes are applied to land and anything attached to the land, such as a home or other building, fence, or shed. Property taxes are an important source of funding for our local governments; however, because many homeowners have their property tax bill rolled into their monthly mortgage payment, it's easy to forget or ignore the annual bill that we pay. Even though we may not see the separate bill every month, it is important for property owners in Wyoming to understand the property taxes we pay and what our property taxes fund.

Property tax is an 'ad valorem' tax, which means it is based on the value of the thing being taxed, so the value of your property determines how much tax you pay; the greater the property value, the higher the tax.

Tax Districts

A tax district is a geographical area where a certain taxing authority has the right to levy, or collect, a tax. Taxing authorities include school districts, counties or cities, water districts, fire districts, and other specially formed districts that have been designated by state statute. These taxing authorities have a geographical boundary, or district, where they can levy a tax. Sometimes a tax district encompasses an entire city or county, but usually it divides a county into smaller areas for taxation purposes. For example, most counties in Wyoming have multiple school districts. Depending on where you live in a county, you fall within one specific school district's boundary. This determines which school you or your children attend, and it also determines which school district receives funds from



the property taxes you pay. Some tax districts even span multiple counties; for example, a hospital district might levy taxes on individuals residing within its boundary, which might include multiple counties.

What is a Mill Levy?

The simple definition of a “mill” is one one-thousandth ($1/1,000$, or 0.001). When we consider a “mill” in relation to property taxes, a mill is how much money someone pays for every thousand dollars of taxable property they own. Each taxing authority or tax district has a legal right to collect a certain number of mills on the property in its district and is subject to certain minimum and maximum limits of mills.

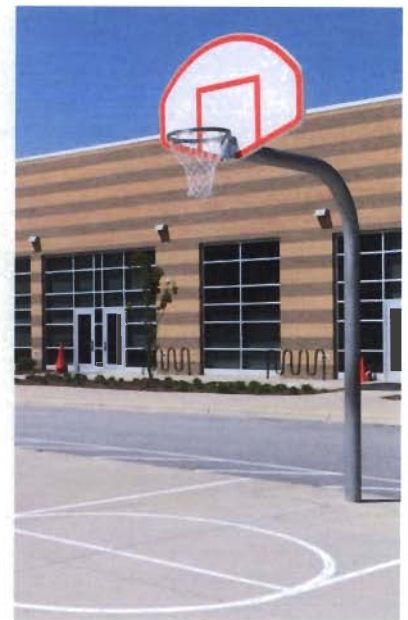
The “mill levy” is the total number of mills applied to the assessed value of property. Depending on where the property is located, it may fall into several distinct tax districts: a school district, community college district, fire district, weed and pest district, and so on. These tax districts, typically governed by a board of directors, determine their budgetary needs each year. Then they determine the mills necessary to provide the funds to meet their budget, and the county commissioners in that county approve the mill levies each year. The mill levy is the combined total of all of the mills charged by all the tax districts that have taxing authority in the area where your property is located.

The amount of your mill levy can change from year to year, depending on the mills set by each tax district annually. The total mill levy for residential property in Wyoming can vary greatly, from 65 to 80 mills, depending on where the property is located.

HERE'S AN EXAMPLE

Counties can charge a maximum of 12 mills, community college districts can charge a maximum of 10 mills, and a city or municipality can charge a maximum of 8 mills. Remember that one mill = $1/1000$ of a dollar, so 8 mills = $8/1,000$ of a dollar, and 12 mills = $12/1,000$ of a dollar.

Schools and school districts are required to charge a required minimum number of mills. In Wyoming, all districts assess 25 mills for operation costs of the district. In addition, 6 mills are required for county support of the school districts that lie within each county, and another 12 mills are required for the state school foundation fund. The county school mills and the foundation mills are collected and redistributed back to the districts based on a formula determined by the State Department of Education.



Market Value vs. Assessed Value

Mill levies are applied to the assessed value of property. In Wyoming, the “market value” and the “assessed value” are two very different amounts. Wyoming has a reduced level of assessment, which means taxes are not applied to the entire market value of the property, but instead to a reduced “assessed value.”

The level of assessment in Wyoming for residential property is 9.5%. So instead of being taxed on the full 100% value of property, we are instead taxed on 9.5% of the value of the property. So, if the market value of residential property is \$100,000, taxes are not assessed on the entire \$100,000 value. Instead, because of the 9.5% level of assessment, taxes are assessed on \$9,500 of value. The 9.5% reduced level of assessment applies to residential and commercial property; there are different levels of assessment for minerals, industrial and agricultural lands.

Remember that mill levies can only be calculated on assessed values of property. The amount of tax on residential property can vary greatly in Wyoming, since it is determined by the number of mills that apply to a particular property and the assessed value of that property.