



THE STATE

OF WYOMING

MIKE SULLIVAN  
GOVERNOR

## *The Department of Revenue and Taxation*

WYOMING TAX COMMISSION & STATE BOARD OF EQUALIZATION

HERSCHLER BUILDING-1W

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CHEYENNE, WYOMING 82002-0110

COMMISSIONERS

The Honorable Mike Sullivan  
Governor of Wyoming  
State Capitol Building  
Cheyenne, WY 82002

SHIRLEY WITTLER  
CHAIRMAN  
CARROL ORRISON  
DEPUTY CHAIRMAN  
TOM E. TROWBRIDGE  
MEMBER

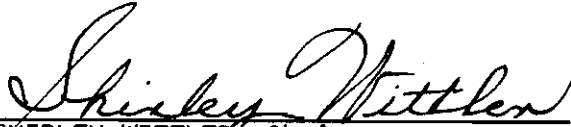
Phone 307 777-7961

Dear Governor Sullivan:

In compliance with the provisions of Wyoming Statutes 9-2-103, we are herewith enclosing the Annual Report for the Department of Revenue and Taxation for the period ending June 30, 1988.

Copies of this report are also furnished to persons or firms requesting it. The Department maintains an annual mailing list by means of a pre-addressed card inserted in the report. If we do not receive a request for the next annual report, the addressee will be removed from our mailing list.

Sincerely,

  
SHIRLEY WITTLER, Chairman  
Wyoming Tax Commission

SW:mrk

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## INTRODUCTION

This Annual Report is a summarization of the Department of Revenue and Taxation's activities, accomplishments and programs during fiscal year 1988. Critical areas that have remained static during this fiscal period are the continued increases of work loads on staff resources of this agency and reduced revenue collections.

Responsibilities of each function in the organization of the Department of Revenue and Taxation are detailed in this report. Members of the Board of Equalization/Tax Commission and staff of the Department contribute their expertise to many other areas of state government in Wyoming and serve as liaison to the federal government in many new issues that affect trucking industry issues with the goal of reducing the burden on interstate commerce.

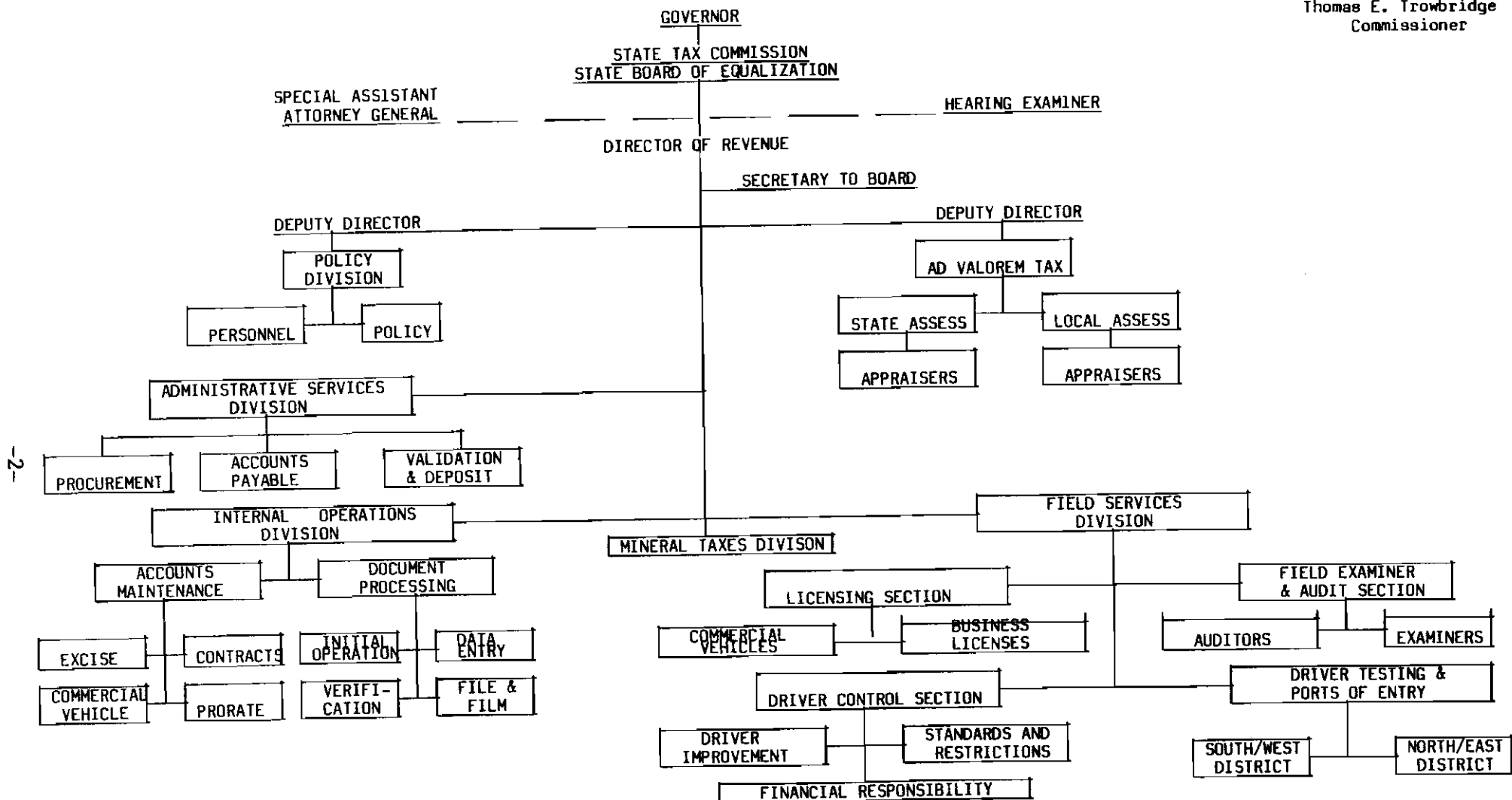
Continued efforts by agency personnel to concentrate on increasing the compliance level by taxpayers and vehicle operators remain a top priority. New laws and amendments to existing laws were passed by the legislature without any adjustments to the Department's operating budget or additional personnel.

Mike Sullivan  
Governor

STATE OF WYOMING  
DEPARTMENT OF REVENUE AND TAXATION  
(Effective July 1, 1987)

TABLE 1

Board  
Shirley Wittler  
Chairman  
Carrol P. Orrison  
Deputy Chairman  
Thomas E. Trowbridge  
Commissioner



## GENERAL ORGANIZATION AND FUNCTIONS

The Department is one of the largest agencies within the executive branch of state government. Its main function is to collect all taxes which any citizen may be required to pay in a manner that is fair and equitable, yet maintain the highest level of efficiency and good public relations. Another function is the licensing, titling and registration of motor vehicles, which includes passenger cars, commercial vehicles, motorcycles and drivers thereof with a continued dedication of retaining cordial relations between Department personnel and the tax-paying and driving citizens.

Executive and administrative functions of the Department of Revenue and Taxation are at the direction of a bi-partisan, three-member Tax Commission. The Commission also composes the State Board of Equalization in a quasi-judicial function to hear appeals from the County Boards of Equalization relative to tax valuations of property and minerals; and appeals by taxpayers regarding sales, use, severance, cigarette, fuel tax matters and compensatory fees.

A Hearing Examiner, appointed by the Governor, is the administrative officer that reviews all matters involving infractions of vehicle driving, licensing statutes and rules and regulations.

The organizational responsibilities are as follows:

### POLICY DIVISION

Coordinates all hearings, conducts informal conferences with the taxpayer, drafts with interested parties and distributes Commission policies, rules and regulations. Implements new laws and monitors agency output; reviews refund/waiver/exemption requests for presentation to the Tax Commission and schedules all data processing developments. Staff members serve as liaison to the Data Services Division of the Department of Administration and Fiscal Control. Designs and procures agency forms, evaluates and recommends revisions to procedural manuals.

### INTERNAL OPERATIONS DIVISION

Oversees the processing functions of all tax and motor vehicle programs administered by the Accounts Maintenance Section and the consolidation and processing of all documents of the Document Processing Section until documents are permanently stored.

### Accounts Maintenance Section

Responsible for timely recording of adverse conditions or changes to licensed businesses for sales and use tax, new construction, special fuel taxes and motor carrier tax accounts. Initiates documentation for presentation to the Tax Commission or the Attorney General's Office for legal actions.

### Documents Processing Section

Responsible for initial operations for mail processing and batch preparation of incoming mail.

Data entry updating of all sales, use, cigarette, excise tax returns, compensatory fees (road tax) returns, motor vehicle registrations, driver licensing, driver license suspensions, revocations or cancellations.

The Verification Group performs in-house, pre and post-audits of tax returns, tax permits, receipts and reconciles computer generated edits and journals.

The File Group maintains the centralized source documents of correspondence, history, audit, master files, microfilm and microfiche for tax and driver license accounts.

### FIELD SERVICES DIVISION

The Field Services Division encompasses all field activities of the Department relative to all licensing functions, driver control and driver license testing, ports of entry operations, miscellaneous tax collections for inheritance, federal "pick-up" estate, public utilities assessments, senior citizen refund administration.

### Field Auditors and Examiners

Responsibilities include advising taxpayers of the requirements of the law and interpretation and application of the law, collection of sales, use, cigarette, gasoline, severance, diesel, excise taxes, examination of vendors' financial records to determine compliance with state statutes, rules and regulations; investigate alleged tax reporting incidents with recommended subsequent actions to be taken, audit assessments, collect delinquent tax payments and provide assistance to the taxpayer in preparing tax returns.

### Licensing Section

Responsibilities include the licensing of businesses for collection of taxes, issuing motor vehicle dealer certificates, abandoned vehicle disposal facility license, wholesaler and special fuel user licenses; licensing of commercial vehicles, disseminates and directs administration of motor vehicle registrations and titling, acting trustee for trust and agency funds accounts for cash bonds. Coordinates with county officials for proper interpretation of motor vehicle statutes, rules and regulations and administration of the handicapped operator identification for vehicles.



### Driver Control Section

The Driver Restriction and Standards Group is responsible for recommending standards to be incorporated in driver handbooks and driver examiner procedure manuals, development of standards for written and skill tests, administration of the Driver License Extension, Driver License Compact and Alien Verification Programs. Maintains quality control of the contractor furnishing the cameras, film and laminated photo licenses.

The Driver Improvement Group is responsible for screening driver license applications, accident and police reports and driving records for indications of vision, medical, mental or alcohol and substance abuse that has resulted or potentially resulted in hazardous, irresponsible or impaired driving. Coordinates with the Medical Advisory Board regarding medical problems of individual drivers. Field investigations are conducted which include interviews and detail testing of drivers who are physically, mentally, visually impaired or have an alcohol or substance abuse problem. Administers the Non-Resident Violator Compact requirements and Repeated Violator Program. Monitors the Motor Vehicle Prevention Courses and School Bus Driver Training Programs.

The Financial Responsibility Group is responsible for the administration of the Wyoming Motor Vehicle Safety Responsibility Act, Implied Consent and Administrative Per Se Programs, preparing notices of suspension, revocation, cancellation and opportunity for hearing as the result of convictions received from the courts which cause loss of driving privileges, maintaining and furnishing accurate driver history records for the public, law enforcement, courts and other government agencies.

### Driver Testing and Ports of Entry

There are seventeen (17) ports of entry and thirty five (35) driver license testing and issue stations throughout the state. Responsibilities include collection of highway use fees from commercial vehicle registrants, perform weighing operations of commercial vehicles and are acting agents for the Superintendent of the Wyoming Highway Department relative to weighing activities. Authorized personnel, designated as Special Enforcement Officers, issue summons and collect bonds for violators in certain areas of the commercial vehicle and motor vehicle statutes. Act as agents for the Wyoming Public Service Commission concerning operating authority for commercial vehicle registrants, Wyoming Agricultural Commission and the Wyoming Highway Patrol. Various permits for qualifying the commercial vehicle registrant are issued at the ports of entry and driver license stations.

Thirteen of the seventeen ports of entry are driver license testing and issuing stations. Field personnel travel to rural communities to issue driver licenses and test the applicants. Provide information for completion of forms, necessary information for compliance to commercial vehicle regulations and requirements of driver licensing.

### Miscellaneous Tax Section

Administers the state credit for federal estate taxes and Wyoming Inheritance Tax. Collects the annual public utilities assessments for the funding of the Wyoming Public Service Commission and the Private Railroad Car Tax. Processes all applications for the Elderly and Disabled Relief Act, reviews the applications for proper compliance to provisions of the Act, prepares for data processing to generate a computer master file for control for the State Treasurer's Office to prepare annual refunds.

### STAFF SERVICES DIVISION

The Fiscal Section is responsible for maintenance and control of all accounting systems for agency, prepares biennium budget requests of the agency, reconciles and deposits all revenues received, develops and evaluates accounting systems.

The Accounts Payable Group is responsible to study and code for payment of monthly billings received from vendors and other state agencies, verify that charges for services, rental fees, requisitions and maintenance fees are correct.

The Inventory Control Group maintains control over agency receipts and permits which includes data entry input and corrections for the computer based perpetual inventory system.

### AD VALOREM TAX DIVISION

The Ad Valorem Tax activities are under the direct supervision of the State Board of Equalization. Their responsibilities encompass compiling pertinent data for the Board's use in determining the state general fund and state school foundation levies, assessed valuations of public railroads, minerals and agricultural entities. Testify before the Board of Equalization on valuation appeals of state and locally assessed properties, prepare recommendations and guidelines for a uniform and just valuation of properties.

Details of the above Divisions are individually outlined in this Annual Report.

## STATE TAX COMMISSION

The State Tax Commission, under the direction of Mrs. Shirley Wittler, Chairman; Mr. Carrol P. Orrison, Deputy Chairman and Mr. Thomas E. Trowbridge, Commissioner; continued fulfilling the statutory requirements as administrative executive managers of the Department of Revenue and Taxation. Their work load, consisting of hearings, protests, litigation and proposed legislation of major significance affecting taxpayers and motor vehicle users in Wyoming, has been included, in part.

Formal appeals heard by the State Tax Commission were driver license suspensions and revocations, discharge of sales tax liabilities and the promulgation of rules and regulations for Ad Valorem and Severance Taxes on Mineral Production and approval of Statement of Reasons for Adoption of changes to Chapters I, II, VI, VIII, XI, XVIII, XIX and XXIII (new).

The Commission conducted monthly meetings for consideration of Orders to Show Cause issued to vendors for noncompliance to sales and use tax laws resulting in the cancellation of one thousand fifty seven (1057) sales and use tax licenses with five (5) additional suits filed in District Court. The Commission presented guidelines to staff regarding procedures to be followed in the Accounts Maintenance and Examination Sections for an update approximately every ninety (90) days on accounts that have been granted payment plans; companies are to be audited before any refunds over twenty five thousand (\$25,000) are granted. In turn, the Commission approved recommended procedural changes from staff regarding record retention guidelines, that the contractual agreement for collection of returned checks by an outside collection agency be discontinued, to no longer process state health insurance claims, adoption of proposed ballot on assessment of annual fees due for the purpose of supporting the Driver License Compact and its functions, adoption of the International Fuel Tax Agreement with subsequent computerized support of the Agreement; adoption of a newly designed registration plate to be issued to rental companies operating in Wyoming and the continuance of the implementation of the commercial vehicle driver license project.

Results in personnel changes and the implementation of a Mineral Severance Tax function generated requests for supplementary budget increases. Statutory changes and rulings have resulted in payment of taxes under protest by fifty two (52) companies with subsequent refunds of taxes to several of the companies protesting payment of taxes due.

### Litigation

The Wyoming Supreme Court heard cases concerning construction of leases of gas and natural gas and the intent of the parties to those leases and the legislative intent in enacting a statute using the words natural gas rather than intent of parties to a lease agreement; entry of final judgement on refund of severance taxes collected on coal for 1987 and the beneficiary of the interest accrued on those taxes collected during the 1987 calendar

year; challenge of the action of the State to extend the assessment of the special two percent coal severance tax for alleviation through the 1987 calendar year; whether a hearing to review a driver license suspension can be held more than forty five (45) days after the appellant receives the request for a hearing.

#### Multi-State Highway Transportation Agreement

Governor Mike Sullivan appointed Mr. Carrol Orrison, Deputy Chairman, Wyoming Tax Commission and State Representative H. L. Jensen to serve as Wyoming's representative and alternate representative, respectively, to the Multi-State Highway Transportation Agreement. The representatives met twice during the 1987 calendar year.

#### Legislation

The Forty-Ninth Legislature enacted the following laws affecting the Agency:

##### Chapter 15--State Competitive Bidding Threshold

AN ACT to amend W.S. 9-2-1016(b)(xiv)(A), (E) and by creating new subparagraph (F) relating to state competitive bids; increasing the threshold for specified bids or contracts to be made by competitive sealed bidding; providing for a preference for private sector bidders; and providing for an effective date of June 9, 1988.

##### Chapter 16--Employee Mileage Reimbursement - 2

AN ACT to amend W.S. 9-3-103(a)(iii) introductory paragraph and (A)(I); and to repeal W.S. 9-3-103(a)(iii)(A) introductory paragraph, (II), (III), (IV) and (B) and (C) relating to employee mileage reimbursement; eliminating varying mileage reimbursement rates for different types of private vehicles; providing a reimbursement rate of not more than \$.23 per mile for use of private vehicles as specified; and providing for an effective date of June 9, 1988.

##### Chapter 36--Fee Increases

AN ACT to amend W.S. 31-3-102(a)(vi), (vii), (xii) and by creating a new subsection (b), 31-3-103 by creating a new subsection (e), 34-21-958(a)(i) and (ii), 39-4-102(a)(i), (ii) and (iv) and 39-6-808(a); and to repeal W.S. 34-21-958(a)(iii), (iv), (vi) and (b) relating to fees collected by county treasurers; increasing fees for duplicate registration, lost license plates, lost tabs, certificates of title and transfer of title for motor vehicles; creating a fee for vehicle identification number inspections and providing for disposition of that fee; providing 50% of some of the fees shall go to the county; increasing Uniform Commercial Code filing fees; increasing fees for tax sales advertising; certificates of purchase and certificates of redemption; increasing fees for stock transfer

certificates and establishing fees for no tax due certificates; and providing for an effective date of June 9, 1988.

#### Chapter 44--Drinking Age Increase - 2

AN ACT to amend W.S. 12-1-101(a)(i) and (x), 12-4-103(a)(vii), 12-4-504(c), 12-5-301(a)(v), 12-5-502, 12-6-101(a) through (c), 12-6-102(a) and 31-7-115(b) relating to the age for purchasing or possessing alcoholic beverages; amending the definitions of alcoholic liquor and malt beverages to conform with federal law; providing that alcoholic beverages may not be sold or delivered to or purchased or possessed by a person under twenty-one years of age; clarifying that liquor licenses and malt beverage permits may not be issued to or held by persons under nineteen years of age; clarifying that persons over nineteen and under twenty-one years of age may serve alcoholic and malt beverages and work in dispensing rooms; providing that employees at least eighteen years of age may serve alcoholic and malt beverages in a restaurant which holds a license allowing liquor to be served; requiring the issuance of a minor's driver's license to a person under twenty-one years of age; providing that current licenses shall remain valid; repealing amendments made by this act in certain situations; and providing for an effective date of July 1, 1988.

#### Chapter 54--Employment Time Sharing

AN ACT to amend W.S. 9-2-1022(a)(xi)(B) and (C) and by creating a new subparagraph (D) and by creating a new paragraph (xii); and by creating a new subsection (f) relating to employment time sharing; directing the personnel division of the department of administration and fiscal control to establish a program to allow employees to share classified positions; providing limitations on benefits; requiring that time must be shared proportionally; granting rulemaking authority; and providing for an effective date of June 9, 1988.

#### Chapter 55--Local Government Assistance

AN ACT to amend W.S. 39-6-411 by creating a new subsection (f) relating to assistance to local governments; providing for distribution of out-of-state sales tax revenues to local governments in the same manner as use tax revenues; and providing for an effective date of July 1, 1988.

#### Chapter 57--Commission on Government Efficiency

AN ACT to create W.S. 9-2-1701 creating the commission on government efficiency; requiring a report to the legislature on recommendations for the most economical and efficient operation of state government; authorizing use of consulting expertise; providing for an appropriation; providing for the appointment of a review committee; and providing for an effective date of March 15, 1988.

#### Chapter 65--Sales Tax Exemption--Rolling Stock

AN ACT to amend W.S. 39-6-405(a)(xxviii) and by creating a new paragraph (xxxi) relating to sales tax; exempting sales and services for repair of railroad rolling stock; and providing for an effective date of June 9, 1988.

#### Chapter 66--Rule Review Procedure

AN ACT to amend W.S. 28-9-101(a)(iii) and (iv), 28-9-103(b), 28-9-104(a), 28-9-106(a), 28-9-107(a) and (c) and 28-9-108; and to repeal W.S. 28-9-103(a) and (c), 28-9-105(a) and 28-9-107(b) relating to administrative rule review procedures requiring agencies to submit adopted rules to the legislative service office for review; requiring the legislative service office to submit a rule report to the management council at certain regular meetings; requiring the council to submit recommendations to the governor within five days after the meeting; repealing the requirement that agencies promulgate rules within ninety days of enactment of legislation requiring the rules; repealing fully executed provisions; amending definitions; modifying procedures relating to enactment of legislative orders; conforming related statutes; and providing for an effective date of June 9, 1988.

#### Chapter 67--Sales and Use Tax Amendments

AN ACT to amend W.S. 39-6-402(a)(xii) and by creating a new paragraph (xiii), 39-6-405(a)(ix), (xiii) and by creating new paragraphs (xxix) and (xxx), 39-6-502(a)(ix) and by creating a new paragraph (x) and 39-6-505(a)(x), (xiii) and by creating new paragraphs (xiv) and (xv); and to repeal W.S. 39-6-405(a)(viii), (x) and (xxviii) and 39-6-505(a)(ii) and (iv) relating to sales and use tax exemptions; providing for the redefining of certain exemptions and definitions; providing exemptions for certain property under contract with the state or its political subdivisions; providing for the exemption of carbon dioxide and other gases used in tertiary production; repealing duplicitous and archaic exemptions and the exemption on sales of recreational services; and providing for an effective date of March 15, 1988.

#### Chapter 71--Early Retirement

AN ACT providing for an early retirement plan for state employees; providing for an appropriation and providing for an effective date of March 15, 1988.

#### Chapter 81--Annual Vehicle Registration

AN ACT to amend Chapter 90, Wyoming Session Laws 1987, Section 1, W.S. 31-2-206(e) and (f) and Section 4 relating to staggered license registration; delaying the effective date for staggered registration; amending statutory time requirements accordingly; and providing for an effective date of June 9, 1988.

Chapter 98--Motor Vehicle Franchise Act

AN ACT to create W.S. 31-16-101 through 31-16-124; and to repeal W.S. 40-15-101 through 40-15-109 relating to the Motor Vehicle Franchise Act; replacing the current Motor Vehicle Franchise Act; providing definitions; requiring all vehicle dealers to be licensed; regulating the relationship between dealers and manufacturers; prohibiting certain acts including tampering with odometers; providing penalties; granting rulemaking authority; and providing for an effective date of June 9, 1988.

## HEARING EXAMINER

The Hearing Examiner's Office sits as the independent and impartial administrative hearing agency for the Department of Revenue and Taxation. The primary function is to review all matters arising from adverse actions against a driver, his license or operating privilege under Title 31 of the Wyoming Statutes as amended. This includes all suspensions, revocations, cancellations and denials on fifteen (15) different actions.

The Office performs a quasi-judicial function by reviewing the Department's action to ensure they conform with existing laws and by ruling on questions of admissibility, credibility and legal sufficiency. At the close of each hearing, a written order containing detailed findings of fact and conclusions of law is issued.

### Objective

The goal of this office is to provide a fair, impartial and timely review of any adverse action against a person's driver's license or driving privilege while balancing the rights of the individual and the rights of the driving public in the State of Wyoming.

### Accomplishments

**Personnel:** We now have two full-time staff positions. Work responsibilities were reallocated which has resulted in an increase of work production and time saving.

Replaced a part-time Hearing Examiner for Northeast Wyoming and reassigned hearing areas. We now have part-time examiners in Casper, Gillette, Cheyenne and Green River. The Chief Examiner and four (4) part-time examiners hold monthly hearings in sixteen (16) locations around the state. The reassigning of hearing areas has resulted in reducing the Chief Examiner's case load from 120 a month to approximately 60.

**Court Actions:** Thirty-six (36) Hearing Examiner decisions were appealed or decided on appeal. Fourteen (14) were carry-overs from the preceding year. Of the thirty-six (36) actions, four (4) were appealed to the Wyoming State Tax Commission and thirty-two (32) to District Courts.

Of the four (4) appealed to the Tax Commission, two (2) are still pending and of the other two (2), one (1) was remanded for rehearing and one (1) was remanded to enter an order upholding the suspension and deleting the probationary license which had originally been issued but had not been used.

Of the thirty-two (32) actions appealed to the District Courts, seven (7) are still pending, one (1) was reversed and remanded, one (1) was dismissed by stipulation and twenty-three (23) were affirmed.



Of the twenty-three (23) that were affirmed, six (6) were appealed to the Wyoming Supreme Court. Two (2) are still pending and four (4) were affirmed.

The four (4) that were affirmed are as follows:

Hamilton vs. State, Docket No. 87-50, was decided October 8, 1987. It dealt with the statutory requirement to hold a hearing within 45 days of request. The Legislature modified the language prior to the decision.

Hull vs. State, Docket No. 87-178, was decided March 2, 1988. In affirming the Hearing Examiner's decision, the Court ruled the officer's signed statement submitted under the Implied Consent Law was admissible as a public record and was substantial evidence. The Court further ruled that the right to confrontation and due process is protected provided the driver is afforded an opportunity at his election and expense to subpoena the arresting officer for cross-examination. The existing procedure provided this opportunity.

Drake vs. State, Docket No. 87-265, was decided March 28, 1988. In affirming the Hearing Examiner's decision, the Court ruled that the Department does not have to be represented by an attorney at an Administrative Suspension Hearing and that the Uniform District Court Rules have limited application to this type of action. It further ruled that there are no statutes or agency regulations or rules which require the Department to honor a prosecutor's request for the return of the Implied Consent Suspension documents.

Hooten vs. State, Docket No. 87-275, was decided March 29, 1988. In affirming the Hearing Examiner's decision, the Court ruled again that the Department does not have to be represented by an attorney at an administrative suspension hearing and that the Uniform District Court Rules have limited application to this type of action.

## POLICY DIVISION

### Motor Vehicle Administration

Policy Division staff members continue to serve on national committees on motor carrier issues; tax exchange information; fuel tax evasion matters. Chaired the Region IV annual meeting of the Motor Carrier Services Committee of the American Association of Motor Vehicle Administrators. Continue as a member of the International Registration Plan Governing Board. As a member of the Board, fifteen proposals for possible amendment to the International Registration Plan were reviewed, the trailer issue was reviewed, peer review of auditing accounts adopted as well as review of revision of the policies and procedures manual and the finalization of the reorganization and revision of the International Registration Plan.

Consideration was given to problem areas in non-compliance to the plan by the jurisdictions of Arizona, Illinois and Washington. Two of the problems have been resolved by administrative action by those jurisdictions.

Implementation and training of the new computerized support system VISTA for the International Registration Plan began in the latter part of September of 1987 with a production date of December 10, 1987.

The Deputy Director continues to serve as Wyoming State Liaison to the National Governor's Association Working Group on Motor Carrier Procedures. Was appointed to serve as a member of the Working Group and act as Region Coordinator of State Liaisons in the Western States. The International Fuel Tax Agreement has been finalized and adopted by nine jurisdictions including Wyoming for implementation in the 1989 registration year. Wyoming will also serve as the pilot jurisdiction for a base state computerized fuel tax system that will be interfaced with the newly developed VISTA system and production has a tentative date set for October of 1988.

Effective with the 1988 registration year, the prisoner of war license plate and the special centennial plate were available for issue as well as the "99" rental license plate that had been developed by the Department. The passenger vehicle rental license plate has been limited in issuance due to the fact that rental agents in Wyoming are franchised or licensed agents for a particular rental corporation and the vehicles are owned by Wyoming residents or corporations, used mainly intrastate, and not subject to the rental license plate requirements.

A prorated seminar was conducted in November and December of 1987 for the trucking industry. The seminar was a two day course outlining the proposed changes that would take place in registration requirements for the 1988 registration year. The seminar has continued to be a successful event and beneficial not only to redefining administrative procedures by staff, but to the trucker to ease his multiple requirements for compliance.

Adopting resolutions were executed accepting the states of New Hampshire and New York as members of the International Registration Plan effective with the 1989 registration year bringing the membership to forty jurisdictions. The efforts to gain nationwide support of handicapp parking reciprocity has gained in momentum, Wyoming has signed agreements with twenty three (23) jurisdictions.

The Policy Division prepared fiscal impacts for proposed legislative bills that were presented during the budget session of the legislature as well as coordinated with legislators and interested parties to develop necessary legislation or amend current statutes to ease the tax collection burden. Many committee meetings have been held with the Transportation Committee of the legislature concerning the possible repeal of the mileage tax law and enter into a two tier tax structure, fuel tax and registration fees. Extensive revenue studies are being conducted to determine fiscal impact. Review of the concerns of the staggered registration statute has been discussed with the county treasurers to learn of their concerns and develop an understanding to alleviate their concerns in administration.

## INTERNAL OPERATIONS DIVISION

The Division consists of two sections, Document Processing and Accounts Maintenance.

### DOCUMENT PROCESSING SECTION

#### Accomplishments

##### Initial Operations Group

This group has continued to meet a goal of opening and working all mail the day that mail is received. We have centralized into this group the maintenance and generation of mailing address labels for all small miscellaneous mailings within the Department. This has been automated to further expedite the generation of the necessary labels. This group has worked with DAFC Central Mail and adjusted its work flow to meet with Central Mail's changed schedules.

##### Data Entry Group

This group continues to keep work backlog to a minimum. Many of the major systems such as sales tax and mineral severance tax are entered into the mainframe system on a daily basis. No backlog exists for these major tax systems. Crosstraining continues to enable the utilization of all data entry operators on all of the department's computer programs.

##### Verification Group

Recently, supervision of the Prorate Licensing Section was brought into this group. All tasks have been defined and documented. Reassignment and retraining is currently underway. This group has been the primary resource for two major studies of Wyoming's system of vehicle taxation. Those studies are being conducted by the legislative Service Office and Ferrari and Associates.

##### Film and File Group

This group was restructured to allow it to be more responsive to the changing technology in the records management industry as well as the changing needs of the users of the Department's records. Flextour is being fully utilized to allow for maximum utilization of filming and machine time.

#### Overall Accomplishments

1. The Document Processing Section has initiated and assisted in computer programming to utilize Zip + 4.

2. The section has worked with the U.S. Postal authorities and is now beginning to utilize F.I.M. and B.A.R. coding to ensure the more efficient flow of incoming Department mail through the Postal system.

#### PRORATE

##### Proration of Commercial Vehicle Registration

As of June 30, 1988, membership in the International Registration Plan has increased to forty (40) participating jurisdictions. The states of New Hampshire and New York submitted their adopting resolutions with implementation with the 1989 registration year. New Hampshire is anticipating entering the Plan on a staggered registration basis, but final decision had not been made. New York had offered the staggered registration proposal as well, but the other member jurisdictions swayed the administrators away from that type of registration implementation.

As of December 10, 1987, Wyoming began production on the new VISTA system, which is a computerized support system for the International Registration Plan. Failure to understand all enhancements to the program created a delay in the issuance of the 1988 registration credentials and resulted in the extension of the necessity of securing the 1988 credential until May 3, 1988. The project does allow for a registrant to enter the Cheyenne Office and if proper forms have been completed the prerequisites for registration have been met, the registrant can leave the Cheyenne Office with credentials in hand.

No major developments have occurred during this fiscal year except for the discontinuance of the IRIS-II computerized system and replaced with the VISTA computerized project

#### ACCOUNTS MAINTENANCE SECTION

##### Accomplishments

##### Sales Tax Group

The group is moving towards completion of all bond refunds as a result of the establishment of Taxpayer Revenue Accounts. The group has begun utilizing personal computer training in anticipation of the delivery of additional equipment. A small computer maintained file was established to monitor delinquent accounts referred to the Attorney General.

##### Contractor/Consumer Use Tax Group

This group has been utilizing personal computer training in anticipation of the delivery of additional personal computer equipment. This group has transferred one full-time position to the Sales Tax Group.

### Motor Carrier Tax Group

This group has developed simplified procedures for implementation in FY-89 for Special Fuel Tax and its relation to the International Fuel Tax Agreement. A major accomplishment has been to establish a 60-day turn-around for special fuel refunds after the filing of a return.

### Bankruptcies

Following is a summary of bankruptcies (sales tax claims) completed for the period of July 1, 1980 through June 30, 1988:

|   | <u>Filed</u>      | <u>Recovery</u> |
|---|-------------------|-----------------|
| July 1, 1980 - June 30, 1981<br>71 count - FY-1981  | \$ 236,649.40     | \$ 86,600.08    |
| July 1, 1981 - June 30, 1982<br>60 count - FY-1982  | 134,840.07        | 43,547.20       |
| July 1, 1982 - June 30, 1983<br>127 count - FY-1983 | 805,842.41        | 126,084.04*     |
| July 1, 1983 - June 30, 1984<br>130 count - FY-1984 | 808,245.08        | 117,785.86*     |
| July 1, 1984 - June 30, 1985<br>115 count - FY-1985 | 402,595.68        | 31,972.87*      |
| July 1, 1985 - June 30, 1986<br>125 count - FY-1986 | 331,886.30        | 57,703.17*      |
| July 1, 1986 - June 30, 1987<br>171 count - FY-1987 | 509,786.65        | 28,152.57*      |
| July 1, 1987 - June 30, 1988<br>57 count - FY-1988  | <u>139,509.81</u> | <u>1,402.43</u> |
| 856 Total Claims                                    | \$3,369,355.40    | \$ 493,248.22   |

\* Correction to FY-87 Annual Report Amounts

## FIELD SERVICES DIVISION

The Field Services Division, through the personnel of its five sections, provides assistance to the public in obtaining licenses and for tax collection services. Approximately 206 personnel within the Division located throughout the State coordinate the communication between the taxpayer and the vehicle operator to the Department of Revenue and Taxation.

The Field Services Division is responsible for the following:

Port of entry operations, driver testing and licensing, special driver investigation, necessary control of driving privileges, licensing and bonding of vendors, dealers and operators, obtaining payment of all delinquent taxes regardless of the program, assistance and information to the public, maintenance of all facilities of the Department and administration of the elderly and disabled refund program.

### DRIVER CONTROL

The Driver Control Staff continues to review existing statutes and rules and regulations and recommend changes, review, update and improve our Revenue Information System (RIS), review methods, trends and procedures used by other states, federal government and industry and review our internal procedures to make the best possible use of available personnel and equipment.

New microfilm equipment, personal computers with necessary software and printers have been installed in the Driver Control Section. This has resulted in more efficient use of available personnel and area.

### Driver Improvement Unit

#### Objectives

Continue to carefully screen driver license applications, accident and police reports, doctors' statements and alcohol counselors' reports to ensure that drivers with physical, visual, medical, mental or alcohol or substance abuse impairments are properly licensed or privileges removed from the legal driving population when necessary. Continue to work closely with the Medical Advisory Board, Vocational Rehabilitation professionals, Alcohol and Substance Abuse counselors, other states and other professionals in driver safety to ensure that our program is up-to-date. To ensure that the impaired drivers, if allowed to continue to drive, can do so safely as long as they operate within the conditions and/or restrictions imposed by the Driver Improvement Section.

### Accomplishments

The Non-Resident Violators Compact procedures were developed, forms designed, training programs were conducted for the courts, law enforcement and office staff in order to implement the new program. The Non-Resident Violators Compact requirements and procedures are in place and functioning efficiently and effectively. A new medical form was approved by the Medical Advisory Board and is in use. Necessary programming has been completed which provides ability or microfilming of the medical files and more efficient tracking, scheduling and processing of Driver Improvement functions.

### Driver License Testing and Issuance Unit

#### Objectives

To complete procedure manuals on all tasks being performed within the section which will provide accurate record keeping and adequate training of employees on driver license procedures and the Revenue Information System (RIS).

To investigate and install the Systematic Alien Verification for Entitlements (SAVE) program. The SAVE program was set up for U.S. Immigration and Naturalization by Martin Marietta Data Systems. SAVE relies on the Alien Status Verification Index (ASVI) data base, which contains information for approximately 22 million aliens for automated document verification. It will provide the information necessary for us to immediately deny issuance of a license to an alien who is not entitled to a license. This system will provide much better service to the public as well as reduce paper work and administrative costs.

### Accomplishments

The motorcycle manual has been rewritten and includes the standardized manual and tests prepared and provided by The Motorcycle Safety Foundation.

### Financial Responsibility Unit

#### Objectives

To establish and maintain an efficient and accurate records system to provide driver record information to other states, courts, law enforcement agencies and insurance companies. To prepare the Notices of Hearing, Suspension/Revocation and Reinstatement of driver licenses and driving privileges.

### Accomplishments

Three personal computers and printers with word processing capability were installed in the section in December. In March, a new microfilm retrieval reader printer was installed. The turnaround time for providing copies to other agencies is now on a daily basis.



## FIELD LOCATIONS

### Ports of Entry

#### Objectives

To assist the commercial vehicle operators in complying with Wyoming Statutes and to ensure that they are operating on the highways within the guidelines prescribed by law and to collect all fees due the state where applicable.

#### Accomplishments

Use taxes are collected as a direct result of reports furnished by various Ports of Entry as shown below:

| <u>Port of Entry</u> | <u>Amount 85-86</u> | <u>Amount 86-87</u> | <u>Amount 87-88</u> |
|----------------------|---------------------|---------------------|---------------------|
| Alpine               | \$ 10,439.17        | \$ 9,115.43         | \$ 11,546.04        |
| Baggs                | 398.91              | 656.68              | 88.53               |
| Cheyenne I-25        | 4,204.87            | 6,337.43            | 11,086.33           |
| Cheyenne I-80        | 1,040.00            | 503.19              | -                   |
| Cheyenne U.S. 85     | 425.78              | 739.96              | 897.48              |
| Casper               | 8,843.62            | 9,689.41            | 3,419.54            |
| Laramie              | 750.00              | 165.90              | 648.25              |
| Lusk                 | 592.79              | 71.00               | 178.00              |
| Torrington           | 3,860.38            | 3,934.39            | 7,368.71            |
| Gillette             | -                   | -                   | -                   |
| Newcastle            | -                   | -                   | 301.64              |
| Sheridan             | 5,364.55            | 4,073.06            | 6,514.23            |
| Sundance             | 3,213.48            | 131.27              | -                   |
| Frannie              | 22,258.04           | 12,086.39           | 13,385.74           |
| Evanston             | 8,084.30            | 1,482.74            | 9,225.64            |
| Kemmerer             | 253.32              | 24.00               | 578.68              |
|                      | <u>\$ 69,729.21</u> | <u>\$ 49,010.85</u> | <u>\$ 65,238.87</u> |

The Special Officers Program now has a complement of 49 officers. The Special Officers issued 480 summons for commercial vehicle violations and collected \$45,220.00 as bond, in lieu of court appearance and was submitted to the Clerk of the Justice of the Peace Court or County Court. We have conducted two (2) Special Officers Training Schools this past year and now have a stand-by roster of 27 clerks available for promotion to a Special Officer.

### LICENSING SECTION

Responsibilities include the licensing of businesses for collection of taxes, issuing motor vehicle dealer certificates, abandoned vehicle disposal facility license, wholesaler and special fuel user licenses, licensing of commercial vehicles, disseminates and directs administration of motor vehicle registrations and titling, acting trustee for trust and agency for cigarette cash bonds. Coordinates with county officials for

proper interpretation of motor vehicle statutes, rules and regulations and administration of the handicapped operator identification for vehicles.

### Licensing/Bonding Section

The Licensing/Bonding Section is responsible for issuing the following licenses, registrations, certificates or permits and securing the appropriate bond as required by statute or rule and regulation:

| <u>TYPE</u>  | <u>TERM</u>                             |
|--|---|
| Sales/Use Tax License.....                                     | Perpetuity                              |
| Gasoline License   |   |
| Wholesaler.....  | Annual                                  |
| Retailer.....  | Perpetuity                              |
| Special Fuel License   |   |
| Wholesaler.....  | Perpetuity                              |
| User.....  | Perpetuity                              |
| Cigarette Wholesaler License.....                              | Annual                                  |
| Handicapped Parking Permit                                     |   |
| Permanent.....   | Perpetuity                              |
| Temporary.....   | 60 days to 23 months                    |
| Commercial Vehicle Credentials.....                            | Annual through 1988,<br>then Perpetuity |
| Motor Vehicle Sales License.....                               | Perpetuity                              |
| Issued to Distributors, Manu-<br>facturers & Franchise Dealers |   |
| Vehicle Dealer Certificate                                     |   |
| Franchised Dealer.....   | Annual                                  |
| Non-Franchise Dealer.....                                      | Annual                                  |
| Vehicle Storage and Disposal.....                              | Annual                                  |
| Facility License   |   |
| Prestige License Plates.....                                   | 5 years or less                         |
| Governmental Agency & Exempt.....                              | Annual                                  |
| Agency Vehicle Registration                                    |   |
| Antique Vehicle License Plates.....                            | Perpetuity                              |
| Commercial Vehicle.....  | Annual                                  |
| Apportioned Vehicle.....                                       | Annual                                  |

### Objectives

To facilitate the collection of sales and use tax, gasoline tax, cigarette tax, motor vehicle registration fees and commercial vehicle fees and special fuel taxes through proper licensing, registration permitting or certificating.

To provide guidance and service to those required to license, pay taxes or fees as required by Wyoming Statutes.

To coordinate the activities and procedures related to licensing functions and Federal, State, County and Local agencies.

### Commercial Vehicles

The Commercial Vehicle Section is in the transitional period of changing from issuing annual operating credentials (cab cards and identification decals) to issuing permanent credentials. The new procedure becomes effective with the 1989 commercial vehicle registration year.

Effective January 1, 1988 the requirement to post a bond to ensure payment of compensatory fees was repealed. The section has actively pursued the cancellation and refund of such bonds through the verification of data files, reconciliation of accounts and blanket cancellation of surety bonds. The section has prepared letters to be sent to certified deposit bond holders as well as cash bond holders. Upon return of these letters, warrants will be prepared and refund of the bonds completed.

### Vehicle Dealers

Enactment of Motor Vehicle Franchise Act regulating the relationship between the dealer and the manufacturer included additional licensing responsibilities for the section. This act restricts the sale of new vehicles to Franchise dealers, and requires all new vehicle dealers, manufacturers and their representatives and distributors to be licensed through the Department. A review of the legislation has been made by the section as pertains to the need for revision of procedures and licensing documents. There has been continued attendance and participation in the franchise dealers' meetings and seminars which improves the dealers' understanding of statutes and rules and regulations. Dialogue with dealers initiates a continuing review of Departmental procedures affecting vehicle dealer operations.

### Handicapped Parking

Wyoming's handicapped parking permit is issued to the individual. It is easily transferred to any vehicle transporting the handicapped person and does not identify a vehicle belonging to a handicapped person by decal or license plate. The flexibility and the additional security to the handicapped which are provided by this system have been recognized as highly successful and are being duplicated by other states. The section maintains data on issued permits and periodically prepares reports for submission to the Governor's committee for the Employment of the Handicapped. This information is utilized for mailing lists and contacts in that division's efforts to aid the handicapped throughout the state.

### Vehicle Titles

The section continues to consult with the 23 county clerks in an effort to resolve titling problems and promote conformity within the state pertaining to the titling of motor vehicles. Subsequent to the passage of Public Law 99-579 "Truth in Mileage Act of 1986" by the U.S. Congress in October 1986, and the rules by the U.S. Department of Transportation, policies were implemented providing for odometer notations, on the face of each title

when applicable, that the mileage is: Actual, Not Actual or Exceeds the Mechanical Limits of the Odometer. Research is currently underway for expanding such title notation to include Title Branding allowing salvage vehicles, reconstructed vehicles and rebuilt vehicles to be identified and to carry forth title branding from titles issued in other states.

### Fees

Legislative action provided for additional fees related to vehicle titling, registration and related activities. Effective June 9, 1988 there was an increase in fees for duplicate registration, lost license plates, lost validation stickers, certificates of title, transfer of title for motor vehicles and creation of a fee for vehicle identification number inspections. The section coordinated efforts of implementation with the respective county clerks and county treasurers providing for the creation of forms where required, the adjustment to current forms and the future adjustment to others.

### Vehicle Registration

The Wyoming Penitentiary started production of the 1.5 million plates in late 1986 and maintained a schedule that provided all counties with plates for first day of sale on January 4, 1988. The Centennial design of the plate, red lettering on white background and for passenger vehicles a blue mountain background was well received. The bucking horse continues to make Wyoming license plates the most distinguishable plate in the nation. The Wyoming Centennial Commemorative Plate is also available through the County Treasurers' offices. This plate may be displayed on the front of a motor vehicle in lieu of the regular issued plate.

Prestige License plates represented a significant impact upon the section. In fiscal year 1988; 8,456 applications for prestige plates were processed. This compares to 3,749 prestige plates issued in 1983, the first year of the previous 5-year plate period. After 1984, applications decreased due to change in the statute that allowed prestige plates to be renewed annually by validation sticker rather than issuing new plates each year. In that previous four-year period 7,466 applications were processed. A personal computer was installed in August of 1987. Input of the previous records was started in September and the master file completed mid-October. The 7,466 plates issued in the previous four-year period were required data in order to ensure combination rights to existing plate holders. Previous plate combinations were reserved for the owners through January 22, 1988. The system became operational on December 1, and at that time the section was able to retrieve existing records for update and create a new master file incorporating new plate applications. The 8,456 customer receipts were processed on the personal computer. Plate orders for the penitentiary production and notification to the county treasurers were also automated.

During this period the sales tax waiver letters required for various vehicle registrations and numerous correspondence responsibilities were transferred from the Word Processing section to this section by further

utilization of the Personal Computer. General mailings to the County Clerks and County Treasurers have been expedited through this process.

A program was developed for the production of vehicle registrations for political subdivisions. It is anticipated that with the addition of another Personal Computer, the section can computerize the following activities:

- Issuance of Special Vehicle Identification Numbers
- Licensing of Vehicle Storage and Dismantling facilities
- Annual Certification of Franchise and Non-Franchise vehicle dealers
- Licensing of New Vehicle Dealers, Manufacturers, Manufacture Representatives and Distributors
- Licensing of Gasoline Wholesalers and Cigarette Wholesalers
- Issuance of Handicapped Parking Permits and Maintenance of records
- Issuance of Antique Vehicle License Plates and Maintenance of records

#### Staggered Registration

1987 legislation provided for staggered motor vehicle registration to be implemented in 1989. The act imposed staggered registration and set forth the procedure for changing from calendar year registration to staggered registration. The act also provided the option for counties to elect to remain on an annual registration year of April through March.

A number of legislators and county treasurers from counties that do not wish to adopt staggered registration became concerned because the wording of the act provided:

The annual registration month for "Option Counties" would be March for the implementation year of staggered registration. However, a subsection of the act provided that the annual registration month for a vehicle not currently registered would be the month in which the vehicle was initially registered in this state. This would include vehicles currently registered in another state and now required to be registered in Wyoming and vehicles acquired by Wyoming residents and registered with new plates or a transfer of plates. The end result would be forcing "Option Counties" into staggered registration.

Legislation addressing this concern was introduced during the 1988 session of the legislature but resulted only in delaying staggered registration until 1990. It is expected that legislation affecting staggered registration will again be introduced during the 1989 session of the legislature.

#### Sales Tax

The licensing section has, over the course of the year, received printouts from the Internal Operations Division which reflect businesses eligible for the cash bond refunds. The section then prepares a 3-part form which serves as a receipt for the department, the field auditor, and the vendor.

This form is then mailed with the warrant to the vendor. Applications for new sales tax licenses were revised to reflect the changed requirements omitting the bond but requiring the prepayment of taxes in the amount of \$150.00. The prepayment of taxes may be used as a credit in the regular reporting and payment of tax procedure.

### Cigarette Tax

Wyoming, imposing a cigarette tax at 8 cents per pack of 20 cigarettes, continues to have the 5th lowest cigarette tax rate in the nation.

## EXAMINATION SECTION AND FIELD AUDIT SECTION

### Examination Section

The Examination Section is responsible for the on-site audit of business records relative to payment of all taxes and fees under the Wyoming State Tax Commission's authority. The Section also reviews and reconciles in-house data filed by various taxed entities.

These responsibilities are governed by Titles 31, 37 and 39 of the Wyoming Statutes as well as Rules and Regulations of the Wyoming State Tax Commission. The areas of concern are: sales/use tax, gasoline tax, special fuel tax, commercial vehicle mileage and registration (International Registration Plan) fees.

The Examination Section had its largest per capita return in its 15-year history, exceeding projected goals.

Seven examiners completed a total of 140 examinations with total collections of \$2,430,438. This is an increase of \$500,000 over last fiscal year and equates to an average collection per examiner of \$347,205. As a comparison, \$1,933,308 was collected in FY-87, \$3,779,834 with 14 Examiners; \$3,779,834 in FY-86 with 15 Examiners and \$2,713,523 with 13 Examiners in FY-85.

**Sales/Use Tax:** In late FY-88, the Examination staff completed work on a number of large corporations with extensive operations in Wyoming. The recoveries from a few of these engagements will be realized during the next fiscal year upon completion of the administrative review and hearing processes. This should amount to approximately \$1,500,000 in additional revenues collected.

**Gasoline Tax:** Activity in this area was reduced, the in-house distribution verification has continued and examinations have been performed on a "need-to" or "request" basis. The in-house work, besides verifying distributed funds, did identify a problem account which was examined and resulted in an assessment of nearly \$100,000.

**Special Fuel Tax:** Continued efforts in this area, although minimal, produced good results and reinforced last year's discovery that a greater

effort is needed to effectively administer this tax. With the increase in staff that is now occurring, more activity in this area is planned in conjunction with International Fuel Tax Agreement (IFTA) examinations. The state becomes a member of the agreement October 1, and as a member must audit eight percent of the Wyoming based carriers each year.

Motor Vehicle: Examinations of carriers for compensatory fees will continue to be done on a "request" or "need-to" basis. Activity in this area will concentrate mainly on meeting audit requirements imposed by the International Registration Plan. Examination activity has been planned for these fees in FY-89.

#### Field Audit Section

##### Objectives

To advise taxpayers of the requirements set fourth in Title 31, 37 and 39, Wyoming Statutes and interpretation and application of the statutes, collection of sales, use, cigarette, gasoline, diesel, excise taxes, examination of vendors' financial records and ensure compliance with Department Rules and Regulations pertaining to taxation matters.

To license and furnish information to owners of new or expanding businesses and to answer tax questions from vendors, accountants, attorneys and general public within the state's boundaries. To effect collection of taxes from delinquent and cancelled accounts while increasing cost effectiveness and contacts, and audits.

The immediate goal for this section is to implement audit standards and procedures for conducting IFTA (International Fuel Tax Agreement) audits and to acquire portable computers to enhance the capability for meeting all objectives and to expand current levels of audit activities. To improve methods to reduce the number of delinquent accounts and to represent the Department in any facet called upon, whichever it be, a court of law, vendor's business or individual's home.

##### Accomplishments

Collections totaled \$5,380,044.07 which includes collections on accounts, delinquent accounts, audits, consumer tax collections and current taxpayer returns.

Over 53,539 personal and phone contacts made with licensed and unlicensed vendors.

Fourteen (14) sales/use tax seminars were conducted by nine (9) field auditors with over 300 attendees.

Ten (10) examinations were conducted and assistance given to the Examination Section in several others.

## STAFF SERVICES DIVISION

This division encompasses work sections performing a variety of duties concerned with accounting for all revenues received, distribution of all revenues received to the various accounts and funds set up by the State Auditor's Office, procurement of supplies, inventory control, accounts payable and budget. Staff members are also responsible for the coordination with other state agencies such as the Department of Administration and Fiscal Control, the State Treasurer and the State Auditor. Another of the division's principal duties is concerned with the development of data processing programs involving accounting procedures for all other divisions of the agency.

### Accomplishments

Staff Services Division personnel deposited \$513,551,339.30 with the State Treasurer during FY-89, representing the total net receipts of the agency.

A comparison of the work load and dollars validated by the Division is as follows:

TABLE 2

| <u>Fiscal Year</u> | <u>Batches</u> | <u>Number of Reports</u> | <u>Total Net Dollars</u> |
|--------------------|----------------|--------------------------|--------------------------|
| 1980               | 20,234         | 254,456                  | \$ 352,515,859.91        |
| 1981               | 26,553         | 282,464                  | 522,239,888.85           |
| 1982               | 36,573         | 433,584                  | 745,612,794.61           |
| 1983               | 42,388         | 485,585                  | 707,258,685.36           |
| 1984               | 43,510         | 525,734                  | 688,670,135.64           |
| 1985               | 42,167         | 493,183                  | 727,833,348.67           |
| 1986               | 41,395         | 445,456                  | 678,980,842.14           |
| 1987               | 42,651         | 413,792                  | 528,177,450.01           |
| 1988               | 45,241         | 439,290                  | 513,551,339.30           |

The reason for the increase in reports for FY-88 is related to an increase in bond refunds and special fuel tax refunds.



## AD VALOREM TAX DIVISION

### Objective

The Ad Valorem Tax Division is the administrative arm of the State Board of Equalization. The primary duties of the Ad Valorem Tax Division of The Department of Revenue and Taxation can be traced to Article 15, Section 11 of the Wyoming Constitution, which reads in part: "All property....shall be uniformly assessed for taxation and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal." This provision, and the many enabling statutes describe the Division's objective.

The State Board of Equalization, together with the county assessors, is charged with the responsibility of carrying out the state's equalization function, and the administration of the Ad Valorem tax statutes to ensure that assessments are uniform and equal within each county and between the various counties.

The Ad Valorem Tax Division is responsible for accumulating the necessary data for the Board of Equalization's use in determining the State General Fund and the State School Foundation Levy requirements.

The majority of the assigned duties of the Ad Valorem Tax Division are found in the statutes relating to the State Board of Equalization, the Tax Commission and the Department of Revenue and Taxation. The statutes generally define three major categories of properties, "exempt", "state" assessed and "locally" assessed. The specific duties are alined within four sections of the Ad Valorem Tax Division: 1) Data Base Management; 2) Local Assessment; 3) Assessment and Equalization and 4) Minerals.

### Data Base Management Section

Management of the data base for the statewide reappraisal is the responsibility of the new Data Base Section. This section of the Ad Valorem Tax Division was developed in late 1987 and consists of two positions, a principal appraiser and a management information systems specialist. The primary objective of this section is the coordination and standardization of the data entry and data management for all input to the State's Computer Assisted Mass Appraisal System (CAMA). As part of its duties the data base section serves as coordinator and liaison between the Division, the County Assessors' Offices, the Data Services Division Section of the Department of Administration and Fiscal Control and the independent contractors working on the computerized reappraisal.

To promote communications between the various groups, involved in the reappraisal, the Data Base Section not only uses but serves as the coordinator of an electronic mail system (YSM). This system connects the County Assessors' Offices, the Ad Valorem Division and Data Services by use of the State's mainframe computer. The YSM system allows for fast, efficient and less costly communications between the various users of the CAMA system.

Daily, this section provides technical assistance to the CAMA users, answers questions and prepares special requests to extract various data and statistics from the CAMA system. Coordinating training classes and monitoring the certification and continuing education for appraisers is also part of the duties of the Data Base Section.

#### Local Assessment Section

The section provides on-going assistance to county assessors to help resolve administrative and valuation problems. The counties have been divided into five clusters with staff appraisers assigned as a liaison between the county and the Ad Valorem Tax Division. This assistance is provided on an almost daily basis by telephone and correspondence to respond to requests for information and/or assistance. Locally assessed properties account for 31.5% of Wyoming's total taxable valuation and amounted to \$1,858,924,371; an increase of 1.1% in 1988. The section contributes directly to the determination of this taxable valuation through its program of assistance to county assessors. Part of the valuation process for industrial plants involves on-site inspections, review of annual investment and/or marketability changes and a determination of the allowable exemption for pollution control, fire control equipment and related facilities. During 1988, the local county assessors assumed the major responsibilities for industrial plant valuations. Beginning with 1989, the local county assessors will be handling the review and recommendations for pollution control and fire equipment exemptions to the State Board of Equalization. As stated in the 1987 Annual Report of the Ad Valorem Tax Division, the Thomas Y. Pickett Company, Inc. of Dallas, Texas, had completed its contract and appraisals on industrial properties and those values, after updating, were put on the county rolls. In 1988, a number of counties contracted with T. Y. Pickett to update their appraisals. The remaining counties valued their industrial properties with assistance from the Ad Valorem Tax Division.

#### Assessment and Equalization Section

The Assessment and Equalization Section was created in the Spring of 1988 and consists of: 1) Mapping Unit, B) State Assessed Properties Unit and C) Sales Ratio Unit.

Activities include appraising directly 1,389 companies including private car companies. These properties are identified by situs and assessed values certified to assessors in one or more of the 361 individual taxing districts. These districts include: 23 counties, 97 municipalities, 51 school districts, 55 fire districts, 40 cemetery districts, 18 recreation districts, 34 water and sewer districts, 11 hospital districts, 1 museum district, 9 solid waste districts, 2 water conservation districts, 29 improvement and service districts, 2 health care districts, 7 college districts, 1 special building fund district and 4 areas of separate bonding levels. Special districts were erected by the Legislature to authorize taxes in excess of constitutional limitation imposed on counties.

The section also prepares and distributes the Annual Reports relating to taxable valuation in the state by county and property classifications; attends meetings with assessors, company representatives and other officials on assessment matters; performs review and compliance audits on county abstracts, county mill levies; performs appraisals necessary to estimate the market value of all state assessed property. Below describes each unit in more detail.

#### Mapping Unit

The Statewide Mapping Program is under the direction of the Ad Valorem Tax Division. A comprehensive mapping program has been underway since it was authorized by the 1986 Legislature. As formulated, the mapping program will allow county assessors to locate and describe every parcel of land within their respective counties through the use of the Parcel Identification Numbering System (P.I.N.) approved by the Board of Equalization in late 1987. Lincoln, Uinta, Fremont, Natrona, Weston, Park, Albany, Campbell, Sweetwater and Laramie have employed professional drafting personnel to assist their mapping program. Hot Springs, Johnson, Goshen, Carbon, Crook, Sublette, Niobrara, Converse, Washakie, Big Horn, Teton and Platte are using county personnel to assist in their mapping system. In these instances, some delays in maintenance has occurred due to the lack of personnel. To help offset this lack, an additional staff appraiser trained in mapping is being assigned to coordinate the mapping program.

Because of immense problems in statewide mapping, the Division has contracted the services of Lazy Seedy Design Specialities to assist in the completion of eleven of the twenty-three counties in order to overcome personnel problems at the county and state level. The following counties are scheduled for completion: Big Horn, Crook, Goshen, Hot Springs, Johnson, Niobrara, Platte, Teton, Uinta, Washakie and Weston. With additional contract funding, the Division will be able to complete the twelve remaining counties. County response to the mapping system has been gratifying.

#### State Assessed Property Unit

Relative to the state assessed property, the unit gathers, compiles and analyzes information relating to the valuation of all oil and gas production, pipelines (liquid and natural gas), railroads, airlines, public and private utilities, telephone/communications companies, radio-telephone companies, and private railroad car companies. This information as part of the Division's appraisals are presented to the Board for its consideration in determining the fair and equalized assessed value of all state assessed properties. After notification to all interested parties, the values are certified by tax district to each county assessor for combination with local assessment rolls to form the basis for levy of Ad Valorem Taxes in the respective counties. State assessed properties now represent 68.5% of the total State's Ad Valorem Tax Base. This reduction of 1.1% from the 1987 percentage is the result of reduced public utility values.

This unit has as its objective, the valuation of all property required by law to be assessed at the state level. The accomplishments can be best shown by showing the types of property assessed, the number of companies and the total valuation for the past year.

| <u>No. of Companies<br/>or Producers</u> | <u>Type of Company<br/>or Production</u> | <u>Assessed<br/>Value</u> |
|--|--|---------------------------|
| 522                                      | Oil                                      | \$1,726,056,828           |
| 274                                      | Natural Gas                              | 717,673,951               |
| 25                                       | Coal                                     | 1,006,229,601             |
| 8  | Bentonite                                | 8,677,541                 |
| 75                                       | Sand & Gravel                            | 2,051,820                 |
| 5  | Trona                                    | 114,546,971               |
| 4  | Uranium                                  | 6,550,057                 |
| 14                                       | All Other Minerals                       | 5,756,523                 |
| 22                                       | Liquid Pipelines                         | 27,491,833                |
| 15                                       | Gas Pipelines                            | 51,270,947                |
| 12                                       | Municipal Utilities                      | 2,202,795                 |
| 25                                       | Private Utilities                        | 140,129,120               |
| 9  | Airlines                                 | 1,314,563                 |
| 13                                       | Radio-Telephone                          | 295,725                   |
| 25                                       | Rural Electric                           | 93,951,897                |
| 19                                       | Telephone & Telegraph                    | 49,907,637                |
| 5  | Railroads                                | 81,110,218                |
|  |  | <u>\$4,035,218,027</u>    |

#### Sales Ratio Unit

The Sales Ratio Unit was created in the Spring of 1988 in order to aid the county assessor in correcting county assessments as measured by sales data. This unit also makes recommendations to the Board of Equalization to accept or reject County abstracts based on poor assessment quality. The target for all appraisals is 100% of market value and a Coefficient of Dispersion (COD) between 0-15 (on going).

The unit converts sales data into a ratio, analyzes the results and recommends a course of action. Also, it will provide a monthly sales ratio study and coefficient of dispersion analysis to the county assessor for their review and corrective action.

The Division's Sales Ratio Unit is supported by the University of Wyoming through a contract to; create a new statement of consideration form; provide procedures for auditing data and provide statistical parameters in analyzing sales data. The Division will maintain a close working relationship with the University to substantiate sale ratio studies.

## MINERAL TAX DIVISION

### Objective

The Mineral Tax Division was created in April 1988 to better administer the severance and ad valorem taxes on mineral production in Wyoming. The principal duties of the Mineral Tax Division of the Department of Revenue and Taxation are ennumerated in Article 15, Sections 1, 2, 3 and 19, and in Wyoming Statute 39-2-201, 202 and Wyoming Statute 39-6-301 through 307.

There are two taxes administered by the Mineral Tax Division; the mineral severance tax, including reporting valuation and collection of taxes due is handled by the Division. The ad valorem tax reporting by mineral producers is administered by the Mineral Tax Division; values for the various produced minerals are determined by the Division and the resulting assessed values are certified to each county in the state by tax code area. Actual billing and collection of ad valorem taxes on certified mineral values is administered at the county level by county assessors and county treasurers.

Additionally, the Mineral Tax Division has an audit section that conducts field audits of the books and records of mineral producers to determine compliance with reporting requirements prescribed by Wyoming State law. This auditing function was authorized by Chapter 90 enacted by the 49th Legislature during the 1988 Budget Session. This chapter added Wyoming Statute 39-6-304, subsections (o)(p) and (q). During the short time the Mineral Audit Section has been functioning, up to June 30, 1988, additional severance taxes, penalty and interest in the amount of \$755,905.00 had been collected and \$173,919.00 of additional severance tax, penalty and interest had been billed. These audits also resulted in an additional \$11,237,385.00 of mineral value certified to the counties for ad valorem taxes. Initial experience with the minerals audit program indicates a return of approximately \$45.00 additional tax for each audit dollar expended.

### Valuation of Mineral Production - 1988

Mineral valuation for 1988 is based on 1987 production. The number of companies and the total valuation for 1988 is as follows:

| <u>Number of Producers</u> | <u>Mineral Type</u> | <u>Assessed Value</u> |
|----------------------------|---------------------|-----------------------|
| 522                        | Oil                 | \$1,726,056,828.00    |
| 274                        | Natural Gas         | 717,673,951.00        |
| 25                         | Coal                | 1,006,229,601.00      |
| 8                          | Bentonite           | 8,677,541.00          |
| 75                         | Sand & Gravel       | 2,051,820.00          |
| 5                          | Trona               | 114,546,971.00        |
| 4                          | Uranium             | 6,550,057.00          |
| 14                         | All other minerals  | 5,773,684.00          |

### Problem Areas

Starting in January 1989, monthly reporting will be required for mineral severance taxes. The workload for the Mineral Tax Division will be increased substantially at that time. It is estimated that an additional 24 positions will be required by FY-90. Supplemental budget requests are being prepared. In addition there will be a need for several contract auditors to get the mineral audit program functioning as it should. The contract auditors will provide an experience factor and training capability for newly hired staff auditors.

In order to develop the professional reporting system to handle the volume of reporting anticipated, it will be necessary to develop mainframe computer software that will record payments, produce delinquency notices, maintain the necessary database, produce error listings, etc. Such a system will require several years to develop and will necessitate support from the executive and legislative branches of state government to provide needed funds and authorization for additional staffing.

Additional legislation is needed to assure timely and complete reporting. Principal areas of concern are complete and verifiable reporting by operators and take-in-kind interest owners; the need for dual reporting by producers and first purchasers; the need for a penalty certain on late or non-filing for the annual ad valorem tax report; and the combining of severance and ad valorem taxes, with a distribution of ad valorem tax to local taxing jurisdictions, administered by the Mineral Tax Division.

### Litigation and Appeals

The Wyoming Supreme Court, on January 12, 1988, handed down a decision in the disputed matter of whether or not the 2% coal severance tax for impact alleviation should be extended through the 1987 calendar year. Wyoming Statute 39-6-303(b) provides for the elimination of this tax on January 1 of the year following the year in which the cumulative taxes collected total \$160,000,000.00. Some of the coal producers had, in essence, prepaid the 2% severance impact tax in 1986. The question was whether the \$160,000,000.00 amount for the impact fund was legally met in 1986. The court decided that the required amount had been legally met and ordered that refunds be made to those companies that had paid the 2% impact tax in 1987.

On March 9, 1988, the Supreme Court of the State of Wyoming rendered a decision on the issue of: "Can the State, by interpretation, extend the severance taxes on 'natural gas' and 'oil and gas' to all gaseous minerals?" The Court determined that the 6% severance tax on natural gas was properly extended to all gaseous minerals.

### Legislation

The 49th Legislature enacted the following laws directly affecting the Mineral Tax Division:

## Chapter 90 - Mineral Tax Reporting and Audits

AN ACT to amend Wyoming Statute 39-2-201(b)(i), 39-2-202 by creating a new subsection (f), 39-6-301(a)(i)(ii)(iv)(viii) and by creating a new paragraph (ix), 39-6-304(a) introductory paragraph (c) and by creating new subsections (j) through (q) and 39-6-307(a) and (b), and by creating a new subsection (f); and to repeal Wyoming Statute 39-6-304(a)(i) through (iv), (b), (d), (e) and (g) relating to audits and reporting of mine products taxes; redefining specified terms; providing for reporting and payment of severance taxes; establishing procedures; authorizing audits of records; providing penalties; providing for an effective date of January 1, 1989.

## Chapter 93 - Limitation on Gas Processing Allowance

AN ACT to create Wyoming Statute 39-1-401 and 39-1-402 relating to the deduction of "return on investment" in calculating ad valorem and severance taxes on production of gas or associated natural resources; providing definitions; providing an appropriation for an independent audit; specifying application of provisions; providing an appropriation for a legislative study; authorizing variances in certain cases; providing for an effective date of April 1, 1988.

## SUMMARY OF FISCAL YEAR 1988 TAX COLLECTION

The following pages contain descriptions of those taxes which are administered by the Department of Revenue and Taxation. We also have included a summary chart of tax receipts.

**SALES TAX.** Effective July 1, 1967, the State sales tax rate became 3%. Effective July 1, 1973, the counties were given the ability, by an election of the county voters, to impose an optional sales tax. The option tax must be imposed by election and must be considered by the voters in these counties imposing the tax at each General Election thereafter.

The tax is generally applied to the sale, lease or rental of tangible personal property.

A few of the principal services subject to the tax are:

Hotel and motel room rentals.

Admissions to movies and places of amusement.

Telephone and telegraph services intrastate.

Laundry and dry cleaning.

Contract seismograph surveying.

Contract geophysical surveying or geophysical exploration operations, subcontract, contract coring, logging, testing, stimulating, perforating, cementing, completing, recompleting or attempt to complete or recomplete, repairing, equipping for production or abandonment of any well for the production of oil and gas or either.

Some of the principal deductions and exemptions are:

Sales for resale.

Sales to political subdivisions.

Sales to religious or charitable organizations.

Sales to out-of-state customers and shipped by interstate commerce.

Sales of gasoline and cigarettes.

Sales of prescription drugs and devices for human relief purchased on a prescription of a medical doctor.

### Sales Tax Collections by Fiscal Year:

|                  |                   |
|------------------|-------------------|
| 1982 Tax Revenue | \$ 227,020,794.69 |
| 1983 Tax Revenue | 191,275,055.53    |
| 1984 Tax Revenue | 184,978,986.75    |
| 1985 Tax Revenue | 191,177,520.61    |
| 1986 Tax Revenue | 184,009,345.67    |
| 1987 Tax Revenue | 157,680,413.41    |
| 1988 Tax Revenue | 160,750,797.17    |

TABLE 3

NOTE: The above totals exclude penalty, interest and licensing fees.



The total collections for fiscal year 1988 reflect the receipts by the State Treasurer for monies received from the Department of Revenue and Taxation. The totals illustrated in this section reflect an adjusted total of actual receipts by the Department of Revenue and Taxation for the fiscal year. The difference is due to the timing of fiscal cut-off periods.

USE TAX. The use tax complements the sales tax. Effective January 1, 1981, the adoption of an optional sales tax also includes an increase in the use tax of the same amount. This amendment maintains the concept of a complementary tax. The use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage or other consumption within that taxing jurisdiction. Thus, the use tax prevents a person from avoiding sales tax or paying a lower tax rate by making purchases outside the taxing jurisdiction where first use storage or other consumption will occur. Wyoming taxing jurisdictions are the State of Wyoming and/or each Wyoming County.

#### Use Tax Collections by Fiscal Year:

TABLE 4

|                  |                  |
|------------------|------------------|
| 1982 Tax Revenue | \$ 47,428,775.74 |
| 1983 Tax Revenue | 38,209,337.55    |
| 1984 Tax Revenue | 29,672,055.56    |
| 1985 Tax Revenue | 30,294,926.67    |
| 1986 Tax Revenue | 44,538,890.66    |
| 1987 Tax Revenue | 27,076,924.05    |
| 1988 Tax Revenue | 24,546,755.44    |

NOTE: The above totals exclude penalty and interest.

The total collections for fiscal year 1988 reflect the receipts by the State Treasurer for monies received from the Department of Revenue and Taxation. The totals illustrated in this Section reflect an adjusted total of actual receipts by the Department of Revenue and Taxation for the fiscal year. The difference is due to the timing of fiscal cut-off periods.

The following is a list of major construction projects which were completed during this fiscal year. These projects have significantly contributed to our use tax collections during the course of their construction.

- Gas Pipeline ITRP - Sweetwater County
- Green River Recreational Center - Sweetwater County
- Horse Creek Mine - Laramie County
- Jim Bridger Power Plant Coal Yard
- Rochelle Plant Mine Project - Campbell County
- Rochelle Slot Storage Unit
- Stage II Water Project - Albany and Laramie Counties
- Alta Vista Elementary School - Laramie County
- Amoco Bairoil Project - Carbon County
- Amoco CO2 Project - Sweetwater County

ELDERLY AND DISABLED. The Elderly and Disabled Relief Act (39-6-701, W.S. 1977) became effective July 1, 1975 and was originally known as "Tax Refund

to Elderly and Disabled", (39-380, 1975 Session Laws). The basic provisions provided that the elderly (age 65 or over) or totally disabled could apply for a benefit payment of sales and use tax, if their income the preceding year was less than \$4,000.00 or \$6,000.00, respectively. The maximum benefit was \$100.00 for single and \$150.00 for married qualified applicants. Warrants are paid from the State General Fund.

The Act was amended over the years to include an amount to help offset rising utility costs. Also, changes were made in the amount of qualifying income, the frequency of payments and particularly the amount of the benefits payable to qualifying applicants. The 1982 Session of the Legislature raised the maximum benefits to \$630.00 for single applicants and \$723.00 for married applicants, and the qualifying income to less than \$8,000.00 for single and less than \$11,500.00 for married applicants. The 1985 Session of the Legislature raised the qualifying income to "less than \$10,000.00" for single and "less than \$14,000.00" for married applicants and extended the filing deadline to the fourth Monday in August each year. It also expanded actual income for qualification to include federal housing subsidy payments and required the county assessor to issue a receipt, acknowledging filing of an application, upon request.

Applications are filed with the county assessor in each county not later than the fourth Monday of August each year. The qualified applications are forwarded to the Department of Revenue and Taxation by the 1st of September of each year. The checks are mailed directly to the qualified applicants.

The maximum benefits remain at \$630.00 for single qualified applicants and \$723.00 for married qualified applicants, with the new qualifying incomes being less than \$10,000.00 - single and less than \$14,000.00 - married.

Following is a comparative table showing the number of qualified applications and the total amount of benefits paid:

TABLE 5

| <u>Fiscal Year</u> | <u>Total Qualified Applications</u> | <u>Total Refund</u> |
|--------------------|-------------------------------------|---------------------|
| 1983               | 10,155                              | \$ 5,229,104.15     |
| 1984               | 8,988                               | 4,575,697.26        |
| 1985               | 8,307                               | 4,201,457.77        |
| 1986               | 9,569                               | 5,384,985.15        |
| 1987               | 9,957                               | 5,447,019.06        |
| 1988               | 9,550                               | 5,219,648.63        |

CIGARETTE TAX. This tax has been levied in Wyoming since 1951. The original tax was 1½ mills per cigarette. In 1959, an amendment to the law increased the tax base to 2 mills per cigarette, or 4¢ per package of 20. In 1967, an amendment was passed to increase the tax to 4 mills per cigarette.

The tax is originally paid by cigarette wholesalers through their purchases of special tax stamps, or by serialized impressions made by suitable metering machines. The wholesalers then pass the tax on to the consumer by including his expense in the sales price of cigarettes. To defray their

administrative expense, these wholesalers are allowed a 6% discount on the value of the stamps or meter impressions.

Each wholesaler must pay an annual license fee of \$10.00

Cigarette Tax Revenue by Fiscal Year:

|                  |                 |                |
|------------------|-----------------|----------------|
| 1982 Tax Revenue | \$ 5,811,328.65 | <u>TABLE 6</u> |
| 1983 Tax Revenue | 5,300,694.80    |                |
| 1984 Tax Revenue | 5,056,619.29    |                |
| 1985 Tax Revenue | 4,850,658.36    |                |
| 1986 Tax Revenue | 4,739,541.80    |                |
| 1987 Tax Revenue | 4,279,135.53    |                |
| 1988 Tax Revenue | 4,047,045.20    |                |

MINERAL SEVERANCE TAX. This tax is levied upon the privilege of extracting any gold, silver or other precious metals, soda, saline, coal, trona, uranium, bentonite, petroleum or other crude material, oil or gas, or other valuable deposits. The first assessment of severance tax was based on 1969 production, and was collected in 1970. The net severance tax paid to the State of Wyoming was 1% of the value of the gross product extracted as computed for ad valorem taxes.

The 1974 Session of the Legislature in Chapter 19, redefined the method of computation of tax, and increased the tax rate on certain minerals. The 1% rate of the value of the gross product extracted still applied to gold, silver or other precious metals, soda, saline, uranium, bentonite, and any oil produced from a property or lease whose average daily production, per well, of crude petroleum or petroleum condensates, including natural gas liquids, did not exceed ten barrels per day during the calendar year for which the production was reported.

The tax rate was increased to 3% for trona, coal, other fossil fuel minerals, and petroleum, natural gas and oil shale which exceeded the ten barrels per day production during the preceding calendar year.

The 1974 Session of the Legislature also proposed a Constitutional amendment creating the Permanent Wyoming Mineral Trust Fund to be submitted to the electors in the General Election held in November of 1974. The amendment to the Wyoming Constitution was ratified by a majority of the electors, however, during the calendar year 1974, one-half of the revenue derived from the mineral severance tax was placed in the Wyoming Mineral Trust Fund, and the balance of the revenue derived was transferred to the General Fund.

The 1975 Session of the Legislature increased the rates from those being taxed at 1% to the new rate of 2%, and those being taxed at 3% to the new rate of 4%.

The 1975 Session of the Legislature also enacted an additional excise tax on the extraction of coal, commonly known as the Coal Impact Tax. It was a progressive tax beginning at 4% and increased by that amount each year up

to 2%. The tax remains at 2% until January 1st following the year in which the aggregate revenues, from this particular excise tax on coal, total \$160,000,000.00. Then the 2% tax expires. The revenue is deposited to the Coal Impact Tax Revenue Account to be distributed by the Wyoming Farm Loan Board for use in areas which are impacted by the production of coal. The monies are to be used to finance needed public works with at least 50% to be devoted to highway, road, and street construction. During late 1986, the Department announced receipt of the amount required to allow the Coal Impact Tax to expire. The Wyoming Attorney General was asked to examine the issue and advised the Department that it should continue to collect quarterly coal tax payments through December 31, 1987, including the fourth quarter payment due in 1988. A dispute arose regarding the expiration date and a lawsuit was filed. Payments of the tax have been made under protest during 1987. As a result, the payments are held undistributed until a court decision is rendered.

The 1977 Session of the Legislature added the following additional excise taxes on the privilege of extracting the following:

|         |     |
|---------|-----|
| Coal    | 4½% |
| Trona   | 1½% |
| Uranium | 3½% |

The 1980 Session of the Legislature amended the Severance and Excise Tax Statutes to provide for reporting and paying the tax on a quarterly basis in lieu of an annual payment. This provision is effective for the calendar year 1981 production.

The 1981 Session of the Legislature enacted an additional excise tax of 2% of the value of the gross product extracted on the privilege of severing or extracting oil and gas.

The law was also changed to increase the interest rate for delinquent payments from 11% to 18% per annum.

The 1984 Session of the Legislature enacted an excise tax of 1½% of the value of the gross product extracted on the privilege of severing or extracting oil and gas from collection wells. A 4% excise tax was also enacted concerning tertiary production wells.

Effective June 23, 1986, tax rate for underground coal is:

|             |              |                                      |
|-------------|--------------|--------------------------------------|
| UNDERGROUND | 2.00%        | Coal Impact Tax Revenue Account      |
| COAL        | 1.50%        | Permanent Wyoming Mineral Trust Fund |
|             | 1.25%        | General Fund                         |
|             | .00%         | Wyoming Water Development Account    |
|             | 1.00%        | Wyoming Highway Fund                 |
|             | 1.50%        | Capital Facilities Revenue Account   |
|             | <u>7.25%</u> |                                      |

The 1987 Session of the Legislature enacted law which is commonly known as the Coal Equity Tax Act. The law provides a limit of \$.80 per ton tax on coal produced in Wyoming and sold under certain conditions after March 31, 1987. For more information regarding this limitation, please contact the Department.

Effective January 1, 1981, the total tax rates and distributions were as follows:

|                           |                 |                                      |
|---------------------------|-----------------|--------------------------------------|
| COAL                      | 2.0%            | Coal Impact Tax Revenue Account      |
|                           | 2.5%            | Permanent Wyoming Mineral Trust Fund |
|                           | 2.0%            | General Fund                         |
|                           | 1.5%            | Wyoming Water Development Account    |
|                           | 1.0%            | Wyoming Highway Fund                 |
|                           | <u>1.5%</u>     | Capital Facilities Revenue Account   |
|                           | 10.5%           |                                      |
| TRONA                     | 2.0%            | Permanent Wyoming Mineral Trust Fund |
|                           | 2.0%            | General Fund                         |
|                           | <u>1.5%</u>     | Capital Facilities Revenue Account   |
|                           | 5.5%            |                                      |
| URANIUM                   | 2.0%            | Permanent Wyoming Mineral Trust Fund |
|                           | 2.0%            | General Fund                         |
|                           | <u>1.5%</u>     | Capital Facilities Revenue Account   |
|                           | 5.5%            |                                      |
| PETROLEUM                 | ) 2.1666%       | Permanent Wyoming Mineral Trust Fund |
| NATURAL GAS               | ) 2.0000%       | General Fund                         |
| OIL SHALE                 | ) .7500%        | Agency & Trust - Cities & Towns      |
| OTHER FOSSIL FUEL MINERAL | ) .2500%        | Agency & Trust - Counties            |
|                           | ) .6666%        | State Highway Fund                   |
|                           | ) <u>.1668%</u> | Wyoming Water Development Account    |
|                           | 6.0000%         |                                      |
| STRIPPER OIL              | ) 2.1668%       | Permanent Wyoming Mineral Trust Fund |
| AND                       |                 |                                      |
| TERTIARY PRODUCTION       | ) .7500%        | Agency & Trust - Cities & Towns      |
|                           | ) .2500%        | Agency & Trust - Counties            |
|                           | ) .6664%        | State Highway Fund                   |
|                           | ) <u>.1668%</u> | Wyoming Water Development Fund       |
|                           | 4.0000%         |                                      |
| OIL AND GAS FROM          | ) 1.5%          | Permanent Wyoming Mineral Trust Fund |
| COLLECTION WELLS          |                 |                                      |

|                         |   |                 |
|-------------------------|---|-----------------|
| GOLD & SILVER           | ) |                 |
| OTHER PRECIOUS METALS   | ) |                 |
| SODA                    | ) |                 |
| SALINE                  | ) | 2% General Fund |
| BENTONITE               | ) |                 |
| OTHER VALUABLE DEPOSITS | ) |                 |

Mineral Severance Tax Revenue by Fiscal Year:

TABLE 7

|                  |                   |
|------------------|-------------------|
| 1982 Tax Revenue | \$ 379,714,101.80 |
| 1983 Tax Revenue | 397,264,614.33    |
| 1984 Tax Revenue | 387,015,363.28    |
| 1985 Tax Revenue | 403,240,761.23    |
| 1986 Tax Revenue | 386,886,968.48    |
| 1987 Tax Revenue | 259,345,547.54    |
| 1988 Tax Revenue | 229,785,169.73    |

RAILROAD CAR TAX. A property tax assessment is made on the valuation of privately owned railroad cars operating in the state, based on the particular class of railroad car and mileage. A tax is then levied based on the statewide average county, school district and state levy for the immediately preceding year.

Reports are received and assessments made by the Ad Valorem Tax Division of the Department. The tax is collected by the Field Services Division, which also figures the distribution to be made to each county through which the cars have been operated. The tax is due by December 31st each year and the State Treasurer makes the distribution payment to the counties involved shortly thereafter. The revenue distributed for calendar year 1987 (FY-1988) was \$606,604.34.

INHERITANCE/ESTATE TAX. The Inheritance Tax Statutes 39-6-801 through 39-6-807, W.S. 1977, were repealed effective January 1, 1983. This repeal applied to estates of decedents whose date of death is on or after January 1, 1983. This ended one of Wyoming's oldest taxes, it having been in effect since 1903.

The provision in the old law which provided for Wyoming to collect all or its prorata share of the "Federal Credit for State Death Tax", as allowed on the Federal Estate Tax Return, is now 39-6-810 through 39-6-813, W.S. 1977. This is Wyoming's only death/succession tax and is applicable to the estates of decedents whose date of death is January 1, 1983 and thereafter. The tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident decedent owned real and tangible personal property with an actual situs in the non-domicillary state, collect the Federal Credit or a prorata share. The credit allowed by the Internal Revenue Service is "picked up" by the state or states and evidence of such payment is furnished the I.R.S. so the credit is allowed to stand. If the entire amount of the "Federal Credit for State Death Tax" is not collected by the state or states and substantiated to the I.R.S., the I.R.S. it will assess and collect the unsubstantiated amount.

Since there are still some pending estates with a date of death prior to January 1, 1983, the Inheritance/Estate Tax Administrator will continue to receive the "Report to the Inheritance Tax Administrator" for both resident and non-resident decedents.

It should be noted that estates with a date of death of January 1, 1983 and thereafter have a time for payment of any tax due Wyoming of nine (9) months from the date of death. However, Wyoming, by statute, recognizes any extensions for filing and payments allowed by the I.R.S.

#### Net Inheritance/Estate Tax Revenue by Fiscal Year:

|                  |                 |                |
|------------------|-----------------|----------------|
| 1982 Tax Revenue | \$ 2,318,447.65 | <u>TABLE 8</u> |
| 1983 Tax Revenue | 3,193,430.83    |                |
| 1984 Tax Revenue | 2,769,432.56    |                |
| 1985 Tax Revenue | 9,408,208.29    |                |
| 1986 Tax Revenue | 3,581,998.44    |                |
| 1987 Tax Revenue | 3,527,569.69    |                |
| 1988 Tax Revenue | 1,456,716.05    |                |

COMPENSATORY FEES. Wyoming Statutes provide several options for payment of compensatory fees. A summary of these options is as follows:

Each vehicle or combination is taxed on the actual unladen weight of the vehicle or combination (not to exceed 32,000 lbs.), or 40% of the legal declared gross vehicle weight.

#### Flat Rate and Option Tax

Operators with vehicles weighing less than 16,000 pounds (taxable weight) or farm or ranch vehicles weighing 16,000 pounds to 22,499 pounds have the option of paying \$.017 per mile traveled on a quarterly report, or pay the following flat rate fees:

|                              |          |           |
|------------------------------|----------|-----------|
| Less than 4,000 lbs.         |          |           |
| Taxable Weight               | @ 50¢    | per month |
| 4,000 - 5,999                | @ \$1.00 | per month |
| 6,000 - 7,999                | @ \$2.00 | per month |
| 8,000 - 9,999                | @ \$3.00 | per month |
| 10,000 - 11,999              | @ \$4.00 | per month |
| 12,000 - 13,999              | @ \$5.50 | per month |
| 14,000 - 15,999              | @ \$7.00 | per month |
| (Farm/Ranch) 16,000 - 22,499 | @ \$7.00 | per month |

#### Passenger Service

For passenger service, weighing 16,000 pounds or more taxable weight, the compensatory fee is one and seven tenths (1.7¢) per mile traveled, remitted on a quarterly report provided by the Department. Prior to January 1, 1986, this report was filed on a monthly basis.

### Freight Service

Through December 31, 1985, the compensatory fee for freight or express service or private transportation of property using commercial vehicle(s) with taxable weight of 16,000 pounds or more is one and one-half mills per ton mile traveled (\$.0015).

Effective January 1, 1986, the rate for vehicles powered by Special Fuel was reduced to one and one-half mills per ton mile (\$.0015) as a result of the Special Fuel Tax law passed by the 1985 Session of the Wyoming Legislature.

#### Compensatory Fees Including Flat Rate Fees by Fiscal Year:

TABLE 9

|                  |                  |
|------------------|------------------|
| 1982 Tax Revenue | \$ 25,571,290.40 |
| 1983 Tax Revenue | 24,467,477.88    |
| 1984 Tax Revenue | 26,575,380.76    |
| 1985 Tax Revenue | 26,437,540.29    |
| 1986 Tax Revenue | 27,343,751.23    |
| 1987 Tax Revenue | 26,086,428.50    |
| 1988 Tax Revenue | 28,377,810.17    |

The statute contains a penalty to be assessed the operator for failure to report mileage on the compensatory fee report as required. The amount of penalty is determined through internal audit of monthly reports or by a field audit at the operator's home office. The first assessment of penalties occurred in 1969 and the penalty was twice the amount due for the discrepancy (short mileage). The law was amended effective July 1, 1983 reducing the penalty from 200% to 21% and a late interest of 21% per annum was added. The law was further revised effective January 1, 1986 reducing the penalty to 10% and the interest to 1% per each month late.

#### Penalties for Non-Reported Mileage--Compensatory Fees by Fiscal Year:

TABLE 10

|                  |               |
|------------------|---------------|
| 1982 Tax Revenue | \$ 867,712.14 |
| 1983 Tax Revenue | 1,027,583.30  |
| 1984 Tax Revenue | 592,641.41    |
| 1985 Tax Revenue | 347,811.88    |
| 1986 Tax Revenue | 461,404.16    |
| 1987 Tax Revenue | 245,838.72    |
| 1988 Tax Revenue | 248,644.47    |

Motor carrier fees are collected for qualifying a single motor vehicle or a multiple unit combination for operation on the highways under a certificate or permit. The fees are collected upon qualifying or annual renewal of a certificate or permit. The law was amended effective January 1, 1988, increasing the fee to \$10.00 for a single unit and \$20.00 for a combination



unit and after March 31, 1989, the fee will be reduced to \$10.00 for a combination unit.

Motor Carrier Fees:

TABLE 11

|                  |                 |
|------------------|-----------------|
| 1983 Tax Revenue | \$ 1,855,150.00 |
| 1984 Tax Revenue | 2,186,795.00    |
| 1985 Tax Revenue | 2,602,151.00    |
| 1986 Tax Revenue | 2,543,630.00    |
| 1987 Tax Revenue | 2,417,165.00    |
| 1988 Tax Revenue | 4,886,340.00    |

The Department, through its revenue stations and field representatives, sells single trip permits for towing motor vehicles upon Wyoming highways. The overweight and oversize permits for vehicles to utilize Wyoming highways are sold at the revenue stations and by field representatives.

Tow Bar and Special Permit Fees by Fiscal Year:

|                  |                 |
|------------------|-----------------|
| 1983 Tax Revenue | \$ 1,093,079.33 |
| 1984 Tax Revenue | 1,554,733.74    |
| 1985 Tax Revenue | 1,558,406.34    |
| 1986 Tax Revenue | 1,572,905.91    |
| 1987 Tax Revenue | 1,184,456.39    |
| 1988 Tax Revenue | 1,276,688.98    |

TABLE 12

GASOLINE TAX. The gasoline tax of .08¢ per gallon is remitted by the wholesaler on all gasoline used, sold or distributed for sale or use within the state. Exemptions from the tax are provided for sales to the U.S. Government where a single delivery exceeds 300 gallons and exports from the state. Effective July 1, 1981, a similar exemption was available for Wyoming Public Schools.

The 1977 Legislature's revision of laws pertaining to excise taxes resulted in a streamlining of the existing rates of distribution of the gasoline tax collections effective January 1, 1978.

The current 8¢ per gallon tax is distributed as follows:

- A. Approximately 6 2/3¢ is distributed to the Wyoming Highway Department for construction, reconstruction and maintenance of the state's highway system and each county's road system.
- B. Approximately 1/3¢ is retained within the State General Fund and trust funds for administrative costs and refunds of tax paid on gasoline used for agricultural purposes and by municipalities.
- C. Approximately 1¢ is distributed to local governments based on wholesaler reports of sales distribution.
- D. An amount equivalent to \$8.00 per snowmobile registered with the Wyoming Recreation Commission is reserved each year and used for improvement of snowmobile trails in Wyoming.

The following figures are gasoline revenue collections. A listing of aviation gasoline revenues which are not included in the gasoline revenue figures, are provided in the following section. Amounts indicated prior to 1981 include aviation gasoline collections.

Gasoline Tax Revenues by Fiscal Year:

TABLE 13

|                  |                  |
|------------------|------------------|
| 1982 Tax Revenue | \$ 29,132,850.98 |
| 1983 Tax Revenue | 27,865,434.97    |
| 1984 Tax Revenue | 26,854,863.60    |
| 1985 Tax Revenue | 25,754,880.49    |
| 1986 Tax Revenue | 26,213,905.17    |
| 1987 Tax Revenue | 24,544,691.36    |
| 1988 Tax Revenue | 24,719,049.65    |

AVIATION GAS. The gasoline produced, manufactured, blended or compounded, which can be used for operating or propelling aircraft is taxed at the rate of four cents (\$.04) per gallon in the same manner as the 8¢ tax on motor vehicle gasoline. All taxes received from gasoline used for aircraft at any municipal or county airfield shall be paid to the city, county or town where such airfield is located and is designated for maintenance of such airfield.

The State Treasurer and the Department are authorized to deduct the prorata share of the cost of collecting the aviation gasoline tax prior to distribution to the local jurisdictions.

Aviation Gasoline Tax Revenues by Fiscal Year:

TABLE 14

|                  |               |
|------------------|---------------|
| 1982 Tax Revenue | \$ 380,346.02 |
| 1983 Tax Revenue | 310,977.37    |
| 1984 Tax Revenue | 295,770.69    |
| 1985 Tax Revenue | 312,549.67    |
| 1986 Tax Revenue | 321,430.42    |
| 1987 Tax Revenue | 301,342.25    |
| 1988 Tax Revenue | 320,542.66    |

GASOHOL. An amendment to Wyoming Statutes 1977 Section 39-6-201 became effective July 1, 1979, which established a statutory definition of the term "GASOHOL".

"Gasohol" means a blend of ninety percent (90%) gasoline and ten percent (10%) alcohol derived from agricultural products or other renewable sources used for operating or propelling motor vehicles. The term gasohol is included in the term gasoline.

In addition, an amendment to W.S. 39-6-209, effective July 1, 1979 exempted one-half (\$.04) of the tax rate per gallon on all gasohol used, sold or distributed for sale or use in this state. After July 1, 1984, the exemption was removed; therefore, gasohol is now subject to eight cents (\$.08) per gallon.

Collections arising from the sale or use of "Gasohol" will be distributed in the same percentage as the gasoline tax collections as indicated earlier.

SPECIAL FUEL. W.S. 39-6-901 through 49-6-913 imposes a tax of \$.08 per gallon on all diesel used, sold or distributed for sale or use in Wyoming. Ten percent of the sales taxes collected on sales of butane, propane, liquified gas and compressed natural gas are annually transferred from the general fund to the highway fund to compensate for the volume of these fuels used to propel motor vehicles.

Special Fuel Tax Revenues by Fiscal Year:

TABLE 15

|                   |                 |
|-------------------|-----------------|
| *1986 Tax Revenue | \$ 3,615,335.19 |
| 1987 Tax Revenue  | 10,605,000.00   |
| 1988 Tax Revenue  | 11,738,588.24   |

\*January 1, 1986 through June 30, 1986, only

Transfers from Highway Fund from Sales of Propane, Etc.:

|                         |              |
|-------------------------|--------------|
| 1987 - Revenue Transfer | \$ 83,727.00 |
| 1988 - Revenue Transfer | 179,226.11   |

TABLE 16

STATE OF WYOMING  
THE DEPARTMENT OF REVENUE AND TAXATION

STATEMENT OF NET COLLECTIONS OF TAX, FEES, PENALTY AND INTEREST BY COUNTY  
JULY 1, 1987 THROUGH JUNE 30, 1988  
\* COUNTIES IMPOSING ADDITIONAL 1% OPTION SALES TAX

TABLE 17

| COUNTY        | COUNTY NO. | PENALTY & INTEREST | SALES TAX        | USE TAX         | CASH BONDS    | CAPITAL FAC. SALES TAX | CAPITAL FAC. USE TAX | TOTAL TAX        |
|---------------|------------|--------------------|------------------|-----------------|---------------|------------------------|----------------------|------------------|
| Natrona *     | 1          | \$ 87,303.59       | \$ 28,790,839.33 | \$ 1,401,229.96 | \$ 34,532.76- | \$ 10,915.37-          | \$ .66-              | 30,233,924.09    |
| Laramie *     | 2          | 69,418.37          | 20,871,690.37    | 2,183,251.89    | 27,404.00-    | 4,978,189.52           | 483,066.77           | 28,558,212.92    |
| Sheridan      | 3          | 25,000.89          | 5,075,994.90     | 319,553.61      | 12,947.50-    | .00                    | .00                  | 5,407,601.90     |
| Sweetwater *  | 4          | 44,766.36          | 14,178,316.61    | 3,332,582.07    | 18,700.93-    | .00                    | .00                  | 17,536,964.11    |
| Albany *      | 5          | 22,979.51          | 7,144,925.74     | 749,782.16      | 14,690.00-    | 1,717,598.84           | 160,633.99           | 9,781,230.24     |
| Carbon *      | 6          | 14,900.33          | 5,388,181.49     | 1,450,801.05    | 9,420.00-     | .00                    | .00                  | 6,844,462.87     |
| Goshen        | 7          | 9,206.32           | 1,974,142.89     | 310,011.03      | 6,495.00-     | .00                    | .00                  | 2,286,865.24     |
| Platte        | 8          | 5,651.35           | 1,396,670.68     | 318,649.61      | 7,200.00-     | .00                    | .00                  | 1,713,771.64     |
| Big Horn      | 9          | 10,907.65          | 1,808,834.73     | 211,743.81      | 7,615.00-     | .00                    | .00                  | 2,023,871.19     |
| Fremont       | 10         | 21,006.57          | 6,632,830.31     | 396,143.28      | 16,095.00-    | .00                    | .00                  | 7,033,885.16     |
| Park          | 11         | 17,465.20          | 6,709,663.22     | 522,007.53      | 14,116.70-    | .00                    | .00                  | 7,235,019.25     |
| Lincoln *     | 12         | 14,939.44          | 2,588,703.10     | 1,047,977.92    | 7,725.00-     | .00                    | .00                  | 3,643,895.46     |
| Converse *    | 13         | 11,162.12          | 2,765,923.53     | 887,022.80      | 7,270.00-     | .00                    | .00                  | 3,656,838.45     |
| Niobrara *    | 14         | 2,346.41           | 516,057.95       | 65,108.37       | 2,515.00-     | .00                    | .00                  | 580,997.73       |
| Hot Springs * | 15         | 5,832.27           | 2,042,367.50     | 92,822.10       | 3,390.00-     | .00                    | .00                  | 2,137,631.87     |
| Johnaon *     | 16         | 8,232.61           | 1,615,720.68     | 117,837.04      | 5,105.00-     | .00                    | .00                  | 1,736,685.33     |
| Campbell *    | 17         | 92,462.33          | 14,989,862.89    | 4,196,106.16    | 24,285.00-    | 3.50-                  | 3.50                 | 19,254,146.38    |
| Crook *       | 18         | 3,799.64           | 1,187,829.80     | 319,202.84      | 8,395.00-     | .00                    | .00                  | 1,502,437.28     |
| Uinta *       | 19         | 20,227.37          | 8,316,819.46     | 1,378,950.54    | 14,774.00-    | .00                    | .00                  | 9,701,223.37     |
| Wahakie       | 20         | 5,265.31           | 2,118,113.33     | 188,223.89      | 3,595.00-     | .00                    | .00                  | 2,308,007.53     |
| Weston *      | 21         | 5,381.07           | 1,776,459.81     | 279,093.33      | 6,118.00-     | .00                    | .00                  | 2,054,816.21     |
| Teton *       | 22         | 27,691.30          | 9,425,908.01     | 935,357.59      | 18,334.00-    | 466,280.02             | 51,268.16            | 10,888,171.08    |
| Sublette      | 23         | 11,752.91          | 907,557.83       | 355,171.14      | 4,725.00-     | .00                    | .00                  | 1,269,756.88     |
| Out-of-State  | 24         | 64,425.93          | 12,527,383.01    | 3,488,125.72    | 63,162.06-    | 235.05-                | .00                  | 16,016,537.55    |
|               |            | \$602,124.85       | \$160,750,797.17 | \$24,546,755.44 | \$338,609.95- | \$7,150,914.46         | \$694,971.76         | \$193,406,953.73 |
| Consolidated  | 25         | 11,028.21          | .00              | .00             | 255.00-       | .00                    | .00                  | 10,773.21        |
| TOTALS        |            | \$613,153.06       | \$160,750,797.17 | \$24,546,755.44 | \$338,864.95- | \$7,150,914.46         | \$694,971.76         | \$193,417,726.94 |

SUMMARY OF FISCAL YEAR 1988  
DISTRIBUTION OF TAXES AND FEES

The Department of Revenue and Taxation is required, by Wyoming Statutes, to deposit tax receipts with the State Treasurer for distribution to designated funds and accounts.

The charts and tables included in this section indicate the method of distribution and the distribution of taxes and fees collected through various revenue sources.

**SALES TAX.** Wyoming Statutes impose a 3% tax rate within all counties. Of this tax, 2/3 is credited to the State General Fund and 1/3 less 1% administrative expense fee is distributed to the cities, towns and counties. All administration fees are distributed to the State General Fund.

Wyoming Statutes allow each county to hold an election to impose an option tax within the county. All counties which have imposed the tax have historically imposed a 1% option tax. All of this tax less the 1% administration fee is distributed to the cities, towns and counties.

The basis for distribution to each jurisdiction is determined by the proportion of the city or town's population in relation to the total population of the county. Statutes require our Department to use the latest Federal Census for these population figures. Any changes to the Census figures become effective the next July 1 after the Department is notified of the change. Current population figures used can be obtained from the Department.

The tax license must be issued to a firm or individual doing business at a location within a county, in order for that county and it's incorporated cities and towns to participate in the distribution of the sales tax collections. Sales tax collections made by licensed, out-of-state vendors, would be credited entirely to the General Fund as it is not known in what county the sales were made.

Sales Tax Credited to General Fund by Fiscal Year:

TABLE 18

|                  |                   |
|------------------|-------------------|
| 1982 Tax Revenue | \$ 133,256,621.48 |
| 1983 Tax Revenue | 110,576,838.60    |
| 1984 Tax Revenue | 106,835,315.80    |
| 1985 Tax Revenue | 110,608,152.08    |
| 1986 Tax Revenue | 106,955,342.50    |
| 1987 Tax Revenue | 90,335,828.41     |
| 1988 Tax Revenue | 91,802,096.84     |

Reference is made to Table 27 for the information pertaining to the distribution of sales tax to the local jurisdictions.

USE TAX. Prior to March 4, 1974, all use tax collections were credited to the State General Fund. During the 1974 Session of the Legislature, Section 39-331 of the Wyoming Statutes was amended to provide Wyoming municipalities with revenue from use tax collections as well as from sales tax. Effective March 1, 1974, the use tax collections were included in the 1/6 distribution using a percentage formula each month based on in-state sales tax collections to arrive at the amounts to be allocated to each county from out-of-state use tax collections.

Effective March 1, 1979, the rate of distribution of use tax collections was changed to credit Wyoming municipalities with a 1/3 share with the remaining 2/3 credited to the State General Fund.

Use Tax Credited to General Fund by Fiscal Year:

|                  |                  |
|------------------|------------------|
| 1982 Tax Revenue | \$ 27,478,486.32 |
| 1983 Tax Revenue | 22,064,869.23    |
| 1984 Tax Revenue | 16,809,032.84    |
| 1985 Tax Revenue | 16,690,258.78    |
| 1986 Tax Revenue | 24,169,796.41    |
| 1987 Tax Revenue | 14,861,198.30    |
| 1988 Tax Revenue | 13,420,894.48    |

TABLE 19

Reference is made to Table 27 for the information pertaining to the distribution of use tax to the local jurisdictions.

The population figures used for distribution of sales and use tax is based upon the latest Federal Census. A new Federal Census was conducted in 1980. The 1981 Session of the Wyoming Legislature changed the statute requiring the changes made as a result of new census figures to take effect on the July 1 following the receipt of the figures.

CAPITAL FACILITIES TAX. Wyoming Statutes allow each county to hold an election to impose an option tax within the county to fund specific capital facilities projects.

All of this tax less a 1% administration fee is distributed to the County Treasurer of the county.

On Page 56 is a table showing the distribution of Sales Tax, Use Tax and Capital Facilities Tax to cities, towns and counties.

IMPACT ASSISTANCE TAX REFUNDS. Wyoming Statutes provide for counties who have a major project construction of \$50 million or larger to receive extra funds in direct proportion to any increase in tax revenues, to help with the impact caused by the project. All of these funds are transferred from the State General Fund to the county treasurer of the county.

TABLE 20

| <u>County</u>       | <u>Sales Tax</u>      | <u>Use Tax</u>        | <u>Total</u>          |
|---------------------|-----------------------|-----------------------|-----------------------|
| Converse            | -0-                   | 1,493.34              | 1,493.34              |
| Campbell            | -0-                   | -0-                   | -0                    |
| Uinta               | 176,309.83            | 39,778.19             | 216,088.02            |
| Lincoln             | -0-                   | -0-                   | -0                    |
| Sweetwater          | 17,722.26             | -0-                   | 17,722.26             |
| <u>FY-84 Totals</u> | <u>\$194,032.09</u>   | <u>\$ 41,271.53</u>   | <u>\$235,303.62</u>   |
| Converse            | -0-                   | -0-                   | -0                    |
| Campbell            | 148,285.78            | 137,189.22            | 285,475.00            |
| Uinta               | 429,160.64            | 185,614.54            | 614,775.18            |
| Lincoln             | 288,542.96            | 388,402.83            | 676,945.79            |
| Sweetwater          | 292,140.28            | 97,354.17             | 389,494.45            |
| Laramie             | 375,545.65            | 145,144.42            | 520,690.07            |
| <u>FY-85 Totals</u> | <u>\$1,533,675.31</u> | <u>\$ 953,705.18</u>  | <u>\$2,487,380.49</u> |
| Converse            | -0-                   | -0-                   | -0-                   |
| Campbell            | 188,941.68            | 18,222.92             | 207,164.60            |
| Uinta               | 200,341.76            | 52,601.41             | 252,943.17            |
| Lincoln             | 502,131.51            | 1,911,594.68          | 2,413,726.19          |
| Sweetwater          | 371,012.43            | 560,322.30            | 521,141.19            |
| Laramie             | 351,307.89            | 169,833.19            | 931,334.62            |
| Carbon              | 30,730.73             | 21,753.92             | 52,484.65             |
| Sweetwater          | 16,547.31             | 11,713.65             | 28,260.96             |
| <u>FY-86 Totals</u> | <u>\$1,661,013.31</u> | <u>\$2,746,042.07</u> | <u>\$4,407,055.38</u> |
| Converse            | -0-                   | -0-                   | -0-                   |
| Campbell            | -0-                   | 860.76                | 860.76                |
| Uinta               | 31,061.48             | 445,160.98            | 476,222.46            |
| Lincoln             | 131,074.65            | 122,723.75            | 253,798.40            |
| Sweetwater          | 19,731.20             | 30,558.62             | 50,289.82             |
| Laramie             | 171,716.77            | 70,108.76             | 241,825.53            |
| Carbon              | 36,643.67             | 56,751.72             | 93,395.39             |
| <u>FY-87 Totals</u> | <u>\$ 390,227.77</u>  | <u>\$ 726,164.59</u>  | <u>\$1,116,392.36</u> |
| Converse            | -0-                   | -0-                   | -0-                   |
| Campbell            | -0-                   | 21,112.82             | 21,112.82             |
| Uinta               | -0-                   | 8,564.27              | 8,564.27              |
| Lincoln             | -0-                   | 2,913.47              | 2,913.47              |
| Sweetwater          | 477.95                | 44,064.76             | 44,542.71             |
| Laramie             | -0-                   | 25,985.29             | 25,985.29             |
| Carbon              | 887.63                | 81,834.53             | 82,722.16             |
| <u>FY-88 Totals</u> | <u>\$ 1,365.58</u>    | <u>\$ 184,475.14</u>  | <u>\$ 185,840.72</u>  |

LODGING TAX. Wyoming Statutes allow counties to impose a tax upon lodging services over and above the sales tax to be used by the county to promote tourism. All of these taxes less the 1% administration fee are sent to the County Treasurer.

| <u>Lodging Tax Distribution</u>      |                     | <u>TABLE 21</u>       |
|--------------------------------------|---------------------|-----------------------|
|                                      | <u>FY-87</u>        | <u>FY-88</u>          |
| General Fund                         | \$ 5,186.20         | \$ 18,611.30          |
| Laramie County (Effective 07-01-87)  | -0-                 | 178,555.63            |
| Carbon County (Effective 04-01-87)   | 5,873.53            | 106,331.04            |
| Park County (Effective 03-01-87)     | 7,797.29            | 200,785.81            |
| Teton County (Effective 09-01-86)    | 240,483.15          | 769,696.76            |
| Sublette County (Effective 02-01-88) | -0-                 | 628.17                |
|                                      | <u>\$259,340.17</u> | <u>\$1,274,608.71</u> |

CIGARETTE TAX. All license fees are credited to the State General Fund. Of the taxes collected 38 1/4% of all tax collections are distributed to the State General Fund and 61 3/4% is distributed to the cities, towns and counties based on the sales distribution as reported to the Department by the wholesalers.

Figures for the distribution to the cities, towns and counties can be obtained from the Department.

Cigarette Tax Credited to General Fund by Fiscal Year:

|                  |                 | <u>TABLE 22</u> |
|------------------|-----------------|-----------------|
| 1982 Tax Revenue | \$ 2,222,627.22 |                 |
| 1983 Tax Revenue | 2,028,347.39    |                 |
| 1984 Tax Revenue | 1,935,100.34    |                 |
| 1985 Tax Revenue | 1,855,772.17    |                 |
| 1986 Tax Revenue | 1,813,051.20    |                 |
| 1987 Tax Revenue | 1,637,435.98    |                 |
| 1988 Tax Revenue | 1,548,513.33    |                 |

INHERITANCE/ESTATE TAX. All taxes, fees and interest collected under the inheritance tax statutes are credited to the General Fund. In addition, the "pick-up" tax collected under the provision of 39-6-810 through 39-6-813, W.S. 1977, as amended, plus fees are credited to the General Fund.

Please note, there are no provisions for interest for late payment under 39-6-810 through 39-6-813.

Inheritance/Estate Tax Deposited to General Fund:

|              |                 | <u>TABLE 23</u> |
|--------------|-----------------|-----------------|
| 1982 Revenue | \$ 2,318,447.65 |                 |
| 1983 Revenue | 3,193,430.83    |                 |
| 1984 Revenue | 2,769,432.56    |                 |
| 1985 Revenue | 9,408,208.29    |                 |
| 1986 Revenue | 3,581,998.44    |                 |
| 1987 Revenue | 3,527,569.69    |                 |
| 1988 Revenue | 1,456,716.05    |                 |



MINERAL SEVERANCE TAX. Prior to fiscal year 1974 all monies received and collected were deposited with the State Treasurer and credited to the Mineral Severance Tax Fund, provided that all monies in said fund would be transferred to the General Fund, except for the purpose of refunding any erroneously paid taxes.

The 1974 Session of the Wyoming Legislature increased the rate of excise tax for the extraction of minerals. Said amendment also changed the distribution of revenues derived from the extraction in order that one-half of the taxes would be transferred to the Permanent Wyoming Mineral Trust Fund and the balance transferred to the General Fund.

The 1975 Session of the Legislature again amended the rate of tax and the distribution as follows: 2% of the value of the gross product extracted on the privilege of severing or extracting trona, coal, petroleum, natural gas, oil shale or other fossil fuel, the proceeds of which shall be deposited in the Wyoming Mineral Trust Fund. In addition, an excise tax of 2% shall be levied on the privilege of extracting trona, coal, petroleum, natural gas, oil shale or any other fossil fuel minerals, the proceeds of which shall be deposited in the General Fund. Thus, the tax rate on said minerals was 4%.

In the 1975 Session, the Legislature amended the severance tax so that a 2% tax was levied on the privilege of extracting any gold, silver or other precious metal, soda, saline, uranium, betonite, or other valuable deposit, except trona, coal, petroleum, natural gas, oil shale or any other fossil fuel minerals. The proceeds shall be deposited in the General Fund.

The 1975 Session of the Legislature enacted the Coal Impact Tax to provide some financial assistance for areas impacted by the production of coal. The revenue is deposited to the Coal Impact Tax Revenue Account and is distributed by the Wyoming Farm Loan Board.

The 1977 Session of the Legislature established the Wyoming Water Development Account, the Wyoming Highway Fund, and the Capital Facilities Revenue Account, which are the accounts into which the additional taxes, levied on the privilege of extraction of coal (4½%), trona (1½%), and uranium (3½%) are distributed.

W.S. 39-6-304 as passed by the 1980 Wyoming Legislature provides for quarterly payment of tax, based on actual production during the quarter.

In the 1981 Session of the Legislature an additional excise tax of 2% of the value of the gross product extracted was levied on the privilege of severing or extracting oil and gas (W.S. 39-6-302(g)). The revenue collected from this additional 2% tax will be transferred to the Trust and Agency Fund to be distributed as follows:

3/8 (.375) to incorporated cities and towns  
 1/8 (.125) to the counties  
 1/3 (.3334) to the Wyoming Highway Fund  
 1/12 (.0833) to the Permanent Wyoming Mineral Trust Fund  
 1/12 (.0833) to the Wyoming Water Development Account  
 (Effective January 1, 1981)

In January 1988, the Wyoming Supreme Court ruled that the \$160,000,000 coal impact tax fund had reached the statutory limit prescribed by W.S. 39-6-303(b) in December, 1986, and that the two percent (2%) coal impact tax should be discontinued for 1987 coal production and thereafter. It was necessary to make refunds to those coal producers that had paid the 2% coal impact tax during 1987.

Table 24, (Distribution Summary) reflects the net amount transferred for each fiscal year into the State General Fund, the Permanent Mineral Trust Fund, the Coal Impact Tax Revenue Account, the Wyoming Water Development Account, the Wyoming Highway Fund, and the Capital Facilities Revenue Account of the General Fund.

TABLE 24

Distribution Summary

| <u>Fiscal Year</u> | <u>General Fund</u> | <u>Permanent WY Mineral Trust Fund</u> | <u>Cities, Towns and Counties</u> | <u>Workers Compensation</u> |
|--------------------|---------------------|--|-----------------------------------|-----------------------------|
| 1982               | 112,977,372.88      | 128,539,780.91                         | 40,601,889.94                     | —                           |
| 1983               | 110,925,714.29      | 127,056,544.04                         | 49,299,252.59                     | —                           |
| 1984               | 109,823,834.96      | 126,052,631.52                         | 43,332,807.63                     | —                           |
| 1985               | 114,193,355.72      | 131,436,949.73                         | 45,737,976.52                     | —                           |
| 1986               | 108,253,829.60      | 124,573,236.25                         | 41,986,884.30                     | —                           |
| 1987               | 68,888,837.94       | 62,469,489.28                          | 23,355,284.56                     | 17,632,777.66               |
| 1988               | 66,442,529.19       | 58,617,466.50                          | 23,710,370.06                     | 17,460,809.01               |

(Budget reserve FY-88 - \$2,718,107.34)

| <u>Fiscal Year</u> | <u>Coal Impact Tax Fund</u> | <u>WY Water Dev. Acct.</u> | <u>WY Water Dev. Acct.</u> | <u>WY Highway Funds</u> | <u>Capital Fac. Rev. Acct.</u> |
|--------------------|-----------------------------|----------------------------|----------------------------|-------------------------|--------------------------------|
| 1982               | 20,149,774.52               | 15,113,568.38              | 6,769,266.52               | 37,135,488.95           | 18,426,959.70                  |
| 1983               | 22,088,614.56               | 16,566,460.67              | 8,216,183.08               | 43,911,193.78           | 19,200,651.32                  |
| 1984               | 23,072,898.46               | 17,304,673.55              | 7,222,135.00               | 40,424,986.99           | 19,781,395.17                  |
| 1985               | 24,086,060.59               | 17,709,762.61              | 7,622,990.43               | 42,534,990.02           | 19,918,711.61                  |
| 1986               | 25,261,493.44               | 18,537,215.51              | 6,997,814.50               | 40,622,002.97           | 20,654,491.91                  |
| 1987               | 22,076,006.19               | 16,361,723.83              | 3,892,547.66               | 26,608,192.91           | 18,060,678.51                  |
| 1988               | (433,284.93)                | 14,929,611.84              | 3,951,728.59               | 25,742,257.86           | 16,645,564.27                  |

Notes: During FY-88, \$3,246,579.60 (Net) in mineral severance tax collections were removed from the "Protest Fund." This brings the total amount of mineral severance tax collected under protest to \$12,329,606.73 as of June 30, 1988.

SPECIAL FUEL TAX. The distribution of special fuel tax is set by W.S. 39-6-910 in the following manner:

- A. All license fees collected under W.S. 39-6-903 and W.S. 39-6-913 are deposited into the State Highway Fund.
- B. Up to 1%, as required, to maintain a balance of not more than \$750,000 in the Special Fuel Taxpayer Account created by W.S. 39-6-1001(c).
- C. An amount not to exceed 2% for administrative costs.
- D. Of the remaining collections:
  - 1) Monthly distribute 20% to County Treasurers.
  - 2) Monthly distribute 5% to incorporated municipalities.
  - 3) Monthly distribute 75% to State Highway Fund.

Distribution Activity by Fiscal Year

TABLE 25

| <u>FY</u> | <u>Administrative<br/>Costs</u> | <u>Counties</u> | <u>Cities</u> | <u>Highway<br/>Fund</u> | <u>Total</u>  |
|-----------|---------------------------------|-----------------|---------------|-------------------------|---------------|
| 1986      | 72,306.74                       | 708,605.68      | 177,151.41    | 2,657,271.36            | 3,615,335.19  |
| 1987      | 125,400.00                      | 2,095,920.00    | 523,980.00    | 7,859,700.00            | 10,605,000.00 |
| 1988      | 144,623.53                      | 2,318,793.14    | 579,697.29    | 8,695,474.28            | 11,738,588.24 |

HIGHWAY USER FEES. Distribution of highway user fees and taxes collected by the Department of Revenue and Taxation. The following sources of revenue collected by this agency were deposited in FY-1988 by the State Treasurer into the State Highway Fund.

TABLE 26

|   |                        |
|---|------------------------|
| Motor Carrier Fees.....                           | \$ 4,886,340.00        |
| Commercial Vehicle Compensatory Fees.....         | 13,739,229.74          |
| Flat Rate Compensatory Fees.....                  | 1,054,345.15           |
| One-Trip Permits and Compensatory Fees.....       | 4,888,761.00           |
| Penalties for Non-Reported Mileage.....           | 248,644.47             |
| Special Fuel Tax.....                             | 8,695,474.28           |
| One-Trip Tow Bar Fees.....                        | 67,952.50              |
| One-Trip Special Permit Fees.....                 | 1,208,736.48           |
| Motor Vehicle Registration.....                   | 10,563,364.80          |
| Local Government Registration.....                | 25,542.00              |
| 30-Day Temporary Permits.....                     | 30,613.50              |
| Miscellaneous License Plates.....                 | 788.00                 |
| Motor Vehicle Dealer Certificate.....             | 39,700.00              |
| Prestige License Plates.....                      | 254,040.00             |
| Motor Vehicle File Search Fees.....               | 3,778.00               |
| Abandoned Vehicle Storage Site Fee.....           | 550.00                 |
| State Issued Vehicle Identification No. Fees..... | 833.00                 |
| Driver License Fees.....                          | 835,841.97             |
| Driver License Search Fees.....                   | 30,669.90              |
| Commercial Vehicle Cab Card-Duplicates.....       | 29,794.50              |
| Prorated Registration of Commercial Vehicles..... | 1,824,995.44           |
| Gasoline Dealer License.....                      | 3,605.00               |
| TOTAL   | <u>\$48,433,599.73</u> |

THE DEPARTMENT OF REVENUE AND TAXATION

DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

TABLE 27

Period of report based on the months the taxes were remitted to State. The actual disbursement is paid the first of the month following receipt by the Division.

| COUNTY         | SALES TAX<br>AT 3.0% | SALES TAX<br>AT 1.0% | CAP FAC TAX<br>SALES TAX<br>AT 1% | USE TAX<br>AT 3.0% | USE TAX<br>AT 1.0% | CAP FAC TAX<br>USE TAX<br>AT 1% | SALES TAX<br>OUT OF<br>STATE | USE TAX<br>OUT OF<br>STATE | TOTAL<br>DISTRIBUTION |
|----------------|----------------------|----------------------|-----------------------------------|--------------------|--------------------|---------------------------------|------------------------------|----------------------------|-----------------------|
| NATRONA (1)    |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County         | \$ 1,311,295.17      | \$ 1,266,870.64      |                                   | \$ 65,055.35       | \$ 62,125.01       |                                 | \$ 11,338.13                 | \$ 36,353.10               | \$ 2,753,037.40       |
| Casper         | 5,236,558.69         | 5,017,800.74         |                                   | 257,669.29         | 246,063.13         |                                 | 44,907.87                    | 143,986.83                 | 10,946,986.55         |
| Edgerton       | 51,126.95            | 48,991.11            |                                   | 2,515.77           | 2,402.38           |                                 | 438.46                       | 1,405.81                   | 106,880.48            |
| Evansville     | 234,032.07           | 224,255.34           |                                   | 11,515.73          | 10,997.00          |                                 | 2,007.02                     | 6,435.06                   | 489,242.22            |
| Mills          | 214,589.41           | 205,624.88           |                                   | 10,559.05          | 10,083.39          |                                 | 1,840.28                     | 5,900.45                   | 448,597.46            |
| Midwest        | 64,088.74            | 61,411.41            |                                   | 3,153.54           | 3,011.45           |                                 | 549.62                       | 1,762.22                   | 133,976.98            |
| Bar Nunn       | 78,490.72            | 75,211.75            |                                   | 3,862.19           | 3,688.17           |                                 | 673.12                       | 2,158.22                   | 164,084.17            |
| TOTAL          | \$ 7,190,181.75      | \$ 6,900,165.87      |                                   | \$ 354,330.92      | \$ 338,370.53      |                                 | \$ 61,754.50                 | \$ 198,001.69              | \$15,042,805.26       |
| LARAMIE (2)    |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County         | \$ 1,417,470.62      | \$ 1,401,008.78      | \$4,928,420.84                    | \$ 149,435.99      | \$ 147,588.32      | \$478,237.70                    | \$ 16,223.89                 | \$ 52,680.42               | \$ 8,591,066.56       |
| Cheyenne       | 3,651,954.44         | 3,609,543.12         |                                   | 385,004.83         | 380,244.59         |                                 | 41,799.06                    | 135,725.20                 | 8,204,271.24          |
| Burns          | 20,205.09            | 19,970.46            |                                   | 2,130.10           | 2,103.73           |                                 | 231.26                       | 750.93                     | 45,391.57             |
| Albin          | 9,843.47             | 9,729.16             |                                   | 1,037.74           | 1,024.86           |                                 | 112.67                       | 365.83                     | 22,113.73             |
| Pine Bluffs    | 81,338.68            | 80,394.06            |                                   | 8,575.08           | 8,469.01           |                                 | 930.98                       | 3,022.94                   | 182,730.75            |
| TOTAL          | \$ 5,180,812.30      | \$ 5,120,645.58      | \$4,928,420.84                    | \$ 546,183.74      | \$ 539,430.51      | \$478,237.70                    | \$ 59,297.86                 | \$ 192,545.32              | \$17,045,573.85       |
| SHERIDAN (3)   |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County         | \$ 558,815.52        |                      |                                   | \$ 35,179.24       |                    |                                 | \$ 5,172.34                  | \$ 15,606.93               | \$ 614,773.97         |
| Clearmont      | 12,730.75            |                      |                                   | 801.46             |                    |                                 | 117.83                       | 355.57                     | 14,005.61             |
| Dayton         | 46,902.90            |                      |                                   | 2,952.68           |                    |                                 | 434.12                       | 1,309.95                   | 51,599.65             |
| Ranchester     | 43,720.21            |                      |                                   | 2,752.35           |                    |                                 | 404.67                       | 1,221.06                   | 48,098.29             |
| Sheridan       | 1,012,936.43         |                      |                                   | 63,767.60          |                    |                                 | 9,375.53                     | 28,289.93                  | 1,114,369.55          |
| TOTAL          | \$ 1,675,105.81      |                      |                                   | \$ 105,453.33      |                    |                                 | \$ 15,504.49                 | \$ 46,783.44               | \$ 1,842,847.07       |
| SWEETWATER (4) |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County         | \$ 659,697.40        | \$ 645,732.20        |                                   | \$ 155,511.79      | \$ 152,091.90      |                                 | \$ 5,861.36                  | \$ 18,073.16               | \$ 1,636,967.81       |
| Granger        | 14,816.67            | 14,503.02            |                                   | 3,492.77           | 3,415.91           |                                 | 131.65                       | 405.93                     | 36,765.95             |
| Green River    | 1,083,031.72         | 1,060,105.47         |                                   | 255,305.01         | 249,690.71         |                                 | 9,622.68                     | 29,670.94                  | 2,687,426.53          |
| Rock Springs   | 1,645,361.62         | 1,610,531.58         |                                   | 387,864.07         | 379,334.72         |                                 | 14,618.95                    | 45,076.64                  | 4,082,787.58          |
| Superior       | 49,389.01            | 48,343.53            |                                   | 11,642.60          | 11,386.48          |                                 | 438.82                       | 1,353.07                   | 122,553.51            |
| Wamsutter      | 57,502.92            | 56,285.68            |                                   | 13,555.27          | 13,257.13          |                                 | 510.91                       | 1,575.36                   | 142,687.27            |
| Bairoil        | 17,991.67            | 17,610.82            |                                   | 4,241.21           | 4,147.90           |                                 | 159.86                       | 492.92                     | 44,644.38             |
| TOTAL          | \$ 3,527,791.01      | \$ 3,453,112.30      |                                   | \$ 831,612.72      | \$ 813,324.75      |                                 | \$ 31,344.23                 | \$ 96,648.02               | \$ 8,753,833.03       |
| ALBANY (5)     |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County         | \$ 258,328.48        | \$ 256,323.29        | \$1,700,426.05                    | \$ 28,570.13       | \$ 22,977.15       | \$159,028.40                    | \$ 2,812.76                  | \$ 9,640.51                | \$ 2,438,106.77       |
| Laramie        | 1,488,133.71         | 1,476,583.47         |                                   | 164,581.21         | 132,362.67         |                                 | 16,203.25                    | 55,535.44                  | 3,333,399.75          |
| Rock River     | 25,336.65            | 25,140.00            |                                   | 2,802.10           | 2,253.55           |                                 | 275.87                       | 945.54                     | 56,753.71             |
| TOTAL          | \$ 1,771,798.84      | \$ 1,758,046.76      | \$1,700,426.05                    | \$ 195,953.44      | \$ 157,593.37      | \$159,028.40                    | \$ 19,291.88                 | \$ 66,121.49               | \$ 5,828,260.23       |

THE DEPARTMENT OF REVENUE AND TAXATION  
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

| COUNTY              | SALES TAX<br>AT 3.0%   | SALES TAX<br>AT 1.0%   | CAP FAC TAX<br>SALES TAX<br>AT 1% | USE TAX<br>AT 3.0%   | USE TAX<br>AT 1.0%   | CAP FAC TAX<br>USE TAX<br>AT 1% | SALES TAX<br>OUT OF<br>STATE | USE TAX<br>OUT OF<br>STATE | TOTAL<br>DISTRIBUTION  |
|---------------------|------------------------|------------------------|-----------------------------------|----------------------|----------------------|---------------------------------|------------------------------|----------------------------|------------------------|
| <b>CARBON (6)</b>   |                        |                        |                                   |                      |                      |                                 |                              |                            |                        |
| County              | \$ 158,175.49          | \$ 157,054.44          |                                   | \$ 42,663.33         | \$ 42,462.03         |                                 | \$ 1,201.26                  | \$ 4,336.76                | \$ 405,893.31          |
| Baggs               | 26,451.46              | 26,264.05              |                                   | 7,134.51             | 7,100.81             |                                 | 200.88                       | 725.25                     | 67,876.96              |
| Elk Mountain        | 20,573.32              | 20,427.59              |                                   | 5,549.06             | 5,522.85             |                                 | 156.24                       | 564.07                     | 52,793.13              |
| Dixon               | 4,942.90               | 4,907.88               |                                   | 1,333.19             | 1,326.89             |                                 | 37.54                        | 135.52                     | 12,683.92              |
| Encampment          | 37,272.49              | 37,008.50              |                                   | 10,053.19            | 10,005.70            |                                 | 283.06                       | 1,021.93                   | 95,644.87              |
| Hanna               | 139,605.06             | 138,616.15             |                                   | 37,654.39            | 37,476.76            |                                 | 1,060.22                     | 3,827.64                   | 358,240.22             |
| Medicine Bow        | 58,113.03              | 57,701.43              |                                   | 15,674.32            | 15,600.35            |                                 | 441.33                       | 1,593.33                   | 149,123.79             |
| Rawlins             | 704,571.52             | 699,580.74             |                                   | 190,037.65           | 189,141.32           |                                 | 5,350.80                     | 19,317.70                  | 1,807,999.73           |
| Riverside           | 3,339.78               | 3,316.13               |                                   | 900.81               | 896.51               |                                 | 25.36                        | 91.57                      | 8,570.16               |
| Saratoga            | 147,086.27             | 146,044.39             |                                   | 39,672.24            | 39,485.09            |                                 | 1,117.03                     | 4,032.76                   | 377,437.78             |
| Sinclair            | 35,802.98              | 35,549.36              |                                   | 9,656.84             | 9,611.22             |                                 | 271.90                       | 981.63                     | 91,873.93              |
|                     | <u>\$ 1,335,934.30</u> | <u>\$ 1,326,470.66</u> |                                   | <u>\$ 360,329.53</u> | <u>\$ 358,629.53</u> |                                 | <u>\$ 10,145.62</u>          | <u>\$ 36,628.16</u>        | <u>\$ 3,428,137.80</u> |
| <b>GOSHEN (7)</b>   |                        |                        |                                   |                      |                      |                                 |                              |                            |                        |
| County              | \$ 293,550.66          |                        |                                   | \$ 46,097.68         |                      |                                 | \$ 2,773.70                  | \$ 8,133.06                | \$ 350,555.10          |
| Fort Laramie        | 19,283.32              |                        |                                   | 3,028.19             |                      |                                 | 182.20                       | 534.25                     | 23,027.96              |
| La Grange           | 12,573.23              |                        |                                   | 1,974.46             |                      |                                 | 118.80                       | 348.36                     | 15,014.85              |
| Lingle              | 25,732.82              |                        |                                   | 4,040.98             |                      |                                 | 243.14                       | 712.93                     | 30,729.87              |
| Torrington          | 294,397.20             |                        |                                   | 46,230.72            |                      |                                 | 2,781.69                     | 8,156.49                   | 351,566.10             |
| Yoder               | 5,928.28               |                        |                                   | 930.94               |                      |                                 | 56.02                        | 164.25                     | 7,079.49               |
| TOTAL               | <u>\$ 651,465.51</u>   |                        |                                   | <u>\$ 102,302.97</u> |                      |                                 | <u>\$ 6,155.55</u>           | <u>\$ 18,049.34</u>        | <u>\$ 777,973.37</u>   |
| <b>PLATTE (8)</b>   |                        |                        |                                   |                      |                      |                                 |                              |                            |                        |
| County              | \$ 148,133.53          |                        |                                   | 33,796.97            |                      |                                 | 1,340.85                     | 4,115.54                   | \$ 187,386.89          |
| Chugwater           | 10,831.08              |                        |                                   | 2,471.18             |                      |                                 | 98.04                        | 300.90                     | 13,701.20              |
| Guernsey            | 58,211.59              |                        |                                   | 13,281.13            |                      |                                 | 526.91                       | 1,617.27                   | 73,636.90              |
| Wheatland           | 223,859.03             |                        |                                   | 51,073.99            |                      |                                 | 2,026.30                     | 6,219.40                   | 283,178.72             |
| Glendo              | 14,103.48              |                        |                                   | 3,217.76             |                      |                                 | 127.66                       | 391.83                     | 17,840.73              |
| Hartville           | 5,761.20               |                        |                                   | 1,314.47             |                      |                                 | 52.15                        | 160.05                     | 7,287.87               |
| TOTAL               | <u>\$ 460,899.91</u>   |                        |                                   | <u>\$ 105,155.50</u> |                      |                                 | <u>\$ 4,171.91</u>           | <u>\$ 12,804.99</u>        | <u>\$ 583,032.31</u>   |
| <b>BIG HORN (9)</b> |                        |                        |                                   |                      |                      |                                 |                              |                            |                        |
| County              | \$ 205,935.72          |                        |                                   | \$ 24,106.88         |                      |                                 | \$ 1,869.40                  | \$ 5,651.07                | \$ 237,563.07          |
| Basin               | 67,689.93              |                        |                                   | 7,923.83             |                      |                                 | 614.47                       | 1,857.48                   | 78,085.71              |
| Byron               | 31,755.73              |                        |                                   | 3,717.36             |                      |                                 | 288.27                       | 871.43                     | 36,632.79              |
| Cowley              | 22,802.03              |                        |                                   | 2,669.21             |                      |                                 | 206.99                       | 625.72                     | 26,303.95              |
| Deaver              | 8,953.63               |                        |                                   | 1,048.12             |                      |                                 | 81.28                        | 245.70                     | 10,328.73              |
| Greybull            | 114,249.19             |                        |                                   | 13,374.08            |                      |                                 | 1,037.12                     | 3,135.14                   | 131,795.53             |
| Lovell              | 122,785.07             |                        |                                   | 14,373.30            |                      |                                 | 1,114.60                     | 3,369.37                   | 141,642.34             |
| Manderson           | 8,714.88               |                        |                                   | 1,020.18             |                      |                                 | 79.11                        | 239.16                     | 10,053.33              |
| Burlington          | 7,938.88               |                        |                                   | 929.34               |                      |                                 | 72.07                        | 217.86                     | 9,158.15               |
| Frannie             | 6,088.46               |                        |                                   | 712.73               |                      |                                 | 55.27                        | 167.07                     | 7,023.53               |
| TOTAL               | <u>\$ 596,913.52</u>   |                        |                                   | <u>\$ 69,875.03</u>  |                      |                                 | <u>\$ 5,418.58</u>           | <u>\$ 16,380.00</u>        | <u>\$ 688,587.13</u>   |

THE DEPARTMENT OF REVENUE AND TAXATION  
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

| COUNTY               | SALES TAX<br>AT 3.0%   | SALES TAX<br>AT 1.0% | CAP FAC TAX<br>SALES TAX<br>AT 1% | USE TAX<br>AT 3.0%   | USE TAX<br>AT 1.0%   | CAP FAC TAX<br>USE TAX<br>AT 1% | SALES TAX<br>OUT OF<br>STATE | USE TAX<br>OUT OF<br>STATE | TOTAL<br>DISTRIBUTION  |
|----------------------|------------------------|----------------------|-----------------------------------|----------------------|----------------------|---------------------------------|------------------------------|----------------------------|------------------------|
| <b>FREMONT (10)</b>  |                        |                      |                                   |                      |                      |                                 |                              |                            |                        |
| County               | \$ 1,021,528.76        |                      |                                   | \$ 61,010.33         |                      |                                 | \$ 8,476.70                  | \$ 28,403.97               | \$ 1,119,419.76        |
| Dubois               | 59,973.92              |                      |                                   | 3,581.93             |                      |                                 | 497.67                       | 1,667.63                   | 65,721.15              |
| Hudson               | 28,892.51              |                      |                                   | 1,725.57             |                      |                                 | 239.75                       | 803.38                     | 31,661.21              |
| Lander               | 441,487.32             |                      |                                   | 26,367.65            |                      |                                 | 3,663.49                     | 12,275.98                  | 483,794.44             |
| Pavillion            | 16,197.29              |                      |                                   | 967.38               |                      |                                 | 134.41                       | 450.37                     | 17,749.45              |
| Shoshoni             | 49,248.66              |                      |                                   | 2,941.37             |                      |                                 | 408.67                       | 1,369.40                   | 53,968.10              |
| Riverton             | 571,503.91             |                      |                                   | 34,132.86            |                      |                                 | 4,742.38                     | 15,891.21                  | 626,270.36             |
| <b>TOTAL</b>         | <b>\$ 2,188,832.37</b> |                      |                                   | <b>\$ 130,727.09</b> |                      |                                 | <b>\$ 18,163.07</b>          | <b>\$ 60,861.94</b>        | <b>\$ 2,398,584.47</b> |
| <b>PARK (11)</b>     |                        |                      |                                   |                      |                      |                                 |                              |                            |                        |
| County               | \$ 793,564.05          |                      |                                   | 61,738.61            |                      |                                 | \$ 6,394.33                  | \$ 22,128.54               | \$ 883,825.53          |
| Cody                 | 823,012.41             |                      |                                   | 64,029.69            |                      |                                 | 6,631.62                     | 22,949.78                  | 916,623.50             |
| Meeteetse            | 52,476.12              |                      |                                   | 4,082.61             |                      |                                 | 422.84                       | 1,463.33                   | 58,444.90              |
| Frannie              | 1,771.29               |                      |                                   | 137.81               |                      |                                 | 14.27                        | 49.41                      | 1,972.78               |
| Powell               | 543,360.86             |                      |                                   | 42,273.05            |                      |                                 | 4,378.26                     | 15,151.68                  | 605,163.85             |
| <b>TOTAL</b>         | <b>\$ 2,214,184.73</b> |                      |                                   | <b>\$ 172,261.77</b> |                      |                                 | <b>\$ 17,841.32</b>          | <b>\$ 61,742.74</b>        | <b>\$ 2,466,030.56</b> |
| <b>LINCOLN (12)</b>  |                        |                      |                                   |                      |                      |                                 |                              |                            |                        |
| County               | \$ 275,346.86          | \$ 273,145.40        |                                   | \$ 111,447.14        | \$ 111,337.25        |                                 | \$ 2,572.48                  | \$ 7,689.43                | \$ 781,538.61          |
| Afton                | 78,064.98              | 77,440.97            |                                   | 31,596.99            | 31,565.76            |                                 | 729.36                       | 2,180.10                   | 221,578.16             |
| Cokeville            | 27,155.80              | 26,938.71            |                                   | 10,991.37            | 10,980.49            |                                 | 253.72                       | 758.36                     | 77,078.45              |
| Diamondville         | 52,706.69              | 52,285.38            |                                   | 21,333.15            | 21,312.08            |                                 | 492.44                       | 1,471.91                   | 149,601.60             |
| Kemmerer             | 172,564.77             | 171,185.38           |                                   | 69,845.94            | 69,777.05            |                                 | 1,612.27                     | 4,819.11                   | 489,804.52             |
| Thayne               | 13,481.55              | 13,373.82            |                                   | 5,456.72             | 5,451.28             |                                 | 125.96                       | 376.50                     | 38,265.83              |
| La Barge             | 15,921.09              | 15,793.84            |                                   | 6,444.12             | 6,437.70             |                                 | 148.75                       | 444.63                     | 45,190.13              |
| Opal                 | 6,740.75               | 6,686.88             |                                   | 2,728.35             | 2,725.63             |                                 | 62.98                        | 188.25                     | 19,132.84              |
| <b>TOTAL</b>         | <b>\$ 641,982.49</b>   | <b>\$ 636,850.38</b> |                                   | <b>\$ 259,843.78</b> | <b>\$ 259,587.24</b> |                                 | <b>\$ 5,997.96</b>           | <b>\$ 17,928.29</b>        | <b>\$ 1,822,190.14</b> |
| <b>CONVERSE (13)</b> |                        |                      |                                   |                      |                      |                                 |                              |                            |                        |
| County               | \$ 236,481.47          | \$ 234,704.24        |                                   | \$ 76,163.45         | \$ 75,599.56         |                                 | \$ 2,056.20                  | \$ 6,531.67                | \$ 631,536.59          |
| Douglas              | 293,955.25             | 291,746.46           |                                   | 94,673.92            | 93,973.05            |                                 | 2,555.95                     | 8,119.07                   | 785,023.70             |
| Glenrock             | 133,397.77             | 132,395.41           |                                   | 42,963.31            | 42,645.24            |                                 | 1,159.90                     | 3,684.48                   | 356,246.11             |
| Lost Springs         | 411.44                 | 408.36               |                                   | 132.51               | 131.50               |                                 | 3.58                         | 11.36                      | 1,098.75               |
| Rolling Hills        | 21,604.21              | 21,441.89            |                                   | 6,958.05             | 6,906.51             |                                 | 187.85                       | 596.71                     | 57,695.22              |
| <b>TOTAL</b>         | <b>\$ 685,850.14</b>   | <b>\$ 680,696.36</b> |                                   | <b>\$ 220,891.24</b> | <b>\$ 219,255.86</b> |                                 | <b>\$ 5,963.48</b>           | <b>\$ 18,943.29</b>        | <b>\$ 1,831,600.37</b> |
| <b>NIOBRARA (14)</b> |                        |                      |                                   |                      |                      |                                 |                              |                            |                        |
| County               | \$ 51,205.36           | \$ 50,843.77         |                                   | \$ 6,749.70          | \$ 6,659.70          |                                 | \$ 409.38                    | \$ 1,420.19                | \$ 117,288.10          |
| Lusk                 | 72,201.39              | 71,691.87            |                                   | 9,517.22             | 9,390.32             |                                 | 577.25                       | 2,002.59                   | 165,380.64             |
| Manville             | 4,107.09               | 4,078.12             |                                   | 541.39               | 534.11               |                                 | 32.84                        | 113.92                     | 9,407.47               |
| Van Tassell          | 434.96                 | 431.91               |                                   | 57.34                | 56.50                |                                 | 3.48                         | 12.07                      | 996.26                 |
| <b>TOTAL</b>         | <b>\$ 127,948.80</b>   | <b>\$ 127,045.67</b> |                                   | <b>\$ 16,865.65</b>  | <b>\$ 16,640.63</b>  |                                 | <b>\$ 1,022.95</b>           | <b>\$ 3,548.77</b>         | <b>\$ 293,072.47</b>   |

THE DEPARTMENT OF REVENUE AND TAXATION  
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

| COUNTY                  | SALES TAX<br>AT 3.0% | SALES TAX<br>AT 1.0% | CAP FAC TAX<br>SALES TAX<br>AT 1% | USE TAX<br>AT 3.0% | USE TAX<br>AT 1.0% | CAP FAC TAX<br>USE TAX<br>AT 1% | SALES TAX<br>OUT OF<br>STATE | USE TAX<br>OUT OF<br>STATE | TOTAL<br>DISTRIBUTION |
|-------------------------|----------------------|----------------------|-----------------------------------|--------------------|--------------------|---------------------------------|------------------------------|----------------------------|-----------------------|
| <b>HOT SPRINGS (15)</b> |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County                  | \$ 112,564.75        | \$ 95,045.92         |                                   | \$ 5,748.13        | \$ 5,662.65        |                                 | \$ 1,022.97                  | \$ 3,125.89                | \$ 223,170.31         |
| Thermopolis (East)      | 33,085.47            | 27,936.32            |                                   | 1,689.49           | 1,664.31           |                                 | 300.68                       | 918.79                     | 65,595.06             |
| Kirby                   | 11,887.62            | 10,037.50            |                                   | 607.04             | 597.94             |                                 | 108.03                       | 330.12                     | 23,568.25             |
| Thermopolis             | 368,464.56           | 311,119.66           |                                   | 18,815.27          | 18,535.68          |                                 | 3,348.57                     | 10,232.24                  | 730,515.98            |
| TOTAL                   | \$ 526,002.40        | \$ 444,139.40        |                                   | \$ 26,859.93       | \$ 26,460.58       |                                 | \$ 4,780.25                  | \$ 14,607.04               | \$ 1,042,849.60       |
| <b>JOHNSON (16)</b>     |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County                  | \$ 157,390.27        | \$ 155,813.66        |                                   | \$ 13,150.55       | \$ 13,143.49       |                                 | \$ 1,287.41                  | \$ 4,393.46                | \$ 345,178.84         |
| Buffalo                 | 227,305.49           | 225,028.80           |                                   | 18,992.11          | 18,981.95          |                                 | 1,859.30                     | 6,345.10                   | 498,512.75            |
| Kaycee                  | 16,195.96            | 16,033.74            |                                   | 1,353.22           | 1,352.46           |                                 | 132.48                       | 452.10                     | 35,519.96             |
| TOTAL                   | \$ 400,891.72        | \$ 396,876.20        |                                   | \$ 33,495.88       | \$ 33,477.90       |                                 | \$ 3,279.19                  | \$ 11,190.66               | \$ 879,211.55         |
| <b>CAMPBELL (17)</b>    |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County                  | \$ 1,316,902.25      | \$ 1,299,656.98      |                                   | \$ 372,992.03      | \$ 357,626.18      |                                 | \$ 12,794.80                 | \$ 36,701.84               | \$ 3,396,674.08       |
| Gillette                | 2,234,787.94         | 2,205,522.92         |                                   | 632,968.79         | 606,892.89         |                                 | 21,712.83                    | 62,283.15                  | 5,764,168.52          |
| Wright                  | 170,475.10           | 168,242.71           |                                   | 48,284.43          | 46,295.23          |                                 | 1,656.31                     | 4,751.12                   | 439,704.90            |
| TOTAL                   | \$ 3,722,165.29      | \$ 3,673,422.61      |                                   | \$1,054,245.25     | \$1,010,814.30     |                                 | \$ 36,163.94                 | \$ 103,736.11              | \$ 9,600,547.50       |
| <b>CROOK (18)</b>       |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County                  | \$ 157,230.49        | \$ 156,380.31        |                                   | \$ 42,596.10       | \$ 41,937.34       |                                 | \$ 1,267.98                  | \$ 4,360.99                | \$ 403,773.21         |
| Moorcroft               | 56,227.13            | 55,923.24            |                                   | 15,232.76          | 14,997.15          |                                 | 453.45                       | 1,559.54                   | 144,393.27            |
| Sundance                | 60,289.64            | 59,963.74            |                                   | 16,333.35          | 16,080.73          |                                 | 486.21                       | 1,672.20                   | 154,825.87            |
| Hulett                  | 16,132.14            | 16,044.95            |                                   | 4,370.45           | 4,302.80           |                                 | 130.10                       | 447.44                     | 41,427.88             |
| Pine Haven              | 4,503.99             | 4,479.67             |                                   | 1,220.21           | 1,201.29           |                                 | 36.32                        | 124.92                     | 11,566.40             |
| TOTAL                   | \$ 294,383.39        | \$ 292,791.91        |                                   | \$ 79,752.87       | \$ 78,519.31       |                                 | \$ 2,374.06                  | \$ 8,165.09                | \$ 755,986.63         |
| <b>UINTA (19)</b>       |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County                  | \$ 540,144.53        | \$ 537,603.96        |                                   | \$ 89,855.59       | \$ 88,754.87       |                                 | \$ 4,057.94                  | \$ 14,862.11               | \$ 1,275,279.00       |
| Evanston                | 1,180,651.15         | 1,175,098.24         |                                   | 196,406.72         | 194,000.83         |                                 | 8,869.87                     | 32,485.72                  | 2,787,512.53          |
| Lyman                   | 208,350.18           | 207,370.23           |                                   | 34,659.99          | 34,235.39          |                                 | 1,565.27                     | 5,732.76                   | 491,913.82            |
| Mountain View           | 131,687.18           | 131,067.82           |                                   | 21,906.80          | 21,638.36          |                                 | 989.33                       | 3,623.38                   | 310,912.87            |
| TOTAL                   | \$ 2,060,833.04      | \$ 2,051,140.25      |                                   | \$ 342,829.10      | \$ 338,629.45      |                                 | \$ 15,482.41                 | \$ 56,703.97               | \$ 4,865,618.22       |
| <b>WASHAKIE (20)</b>    |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County                  | \$ 198,599.57        |                      |                                   | \$ 17,646.49       |                    |                                 | \$ 1,767.06                  | \$ 5,433.21                | \$ 223,446.33         |
| Ten Sleep               | 29,989.09            |                      |                                   | 2,664.68           |                    |                                 | 266.83                       | 820.41                     | 33,741.01             |
| Worland                 | 470,459.03           |                      |                                   | 41,802.51          |                    |                                 | 4,185.97                     | 12,870.61                  | 529,318.12            |
| TOTAL                   | \$ 699,047.69        |                      |                                   | \$ 62,113.68       |                    |                                 | \$ 6,219.86                  | \$ 19,124.23               | \$ 786,505.46         |
| <b>WESTON (21)</b>      |                      |                      |                                   |                    |                    |                                 |                              |                            |                       |
| County                  | \$ 143,424.92        | \$ 143,275.35        |                                   | \$ 22,665.07       | \$ 22,664.96       |                                 | \$ 1,201.93                  | \$ 3,959.39                | \$ 337,191.62         |
| Newcastle               | 222,591.95           | 222,360.07           |                                   | 35,175.48          | 35,175.45          |                                 | 1,865.36                     | 6,144.89                   | 523,313.20            |
| Upton                   | 73,801.46            | 73,724.55            |                                   | 11,662.61          | 11,662.54          |                                 | 618.47                       | 2,037.37                   | 173,507.00            |
| TOTAL                   | \$ 439,818.33        | \$ 439,359.97        |                                   | \$ 69,503.16       | \$ 69,502.95       |                                 | \$ 3,685.76                  | \$ 12,141.65               | \$ 1,034,011.82       |

THE DEPARTMENT OF REVENUE AND TAXATION  
DISTRIBUTION OF SALES AND USE TAX TO CITIES, TOWNS AND COUNTIES

| COUNTY         | SALES TAX<br>AT 3.0%   | SALES TAX<br>AT 1.0%   | CAP FAC TAX<br>SALES TAX<br>AT 1% | USE TAX<br>AT 3.0%    | USE TAX<br>AT 1.0%    | CAP FAC TAX<br>USE TAX<br>AT 1% | SALES TAX<br>OUT OF<br>STATE | USE TAX<br>OUT OF<br>STATE | TOTAL<br>DISTRIBUTION  |
|----------------|------------------------|------------------------|-----------------------------------|-----------------------|-----------------------|---------------------------------|------------------------------|----------------------------|------------------------|
| TETON (22)     |                        |                        |                                   |                       |                       |                                 |                              |                            |                        |
| County         | \$ 1,208,717.44        | \$ 1,205,759.87        | \$ 461,617.75                     | \$ 120,452.46         | \$ 119,643.13         | \$ 50,755.76                    | \$ 8,724.00                  | \$ 36,369.21               | \$ 3,212,039.62        |
| Jackson        | 1,125,615.05           | 1,122,860.92           |                                   | 112,171.04            | 111,417.31            |                                 | 8,124.21                     | 33,868.73                  | 2,514,057.26           |
| TOTAL          | <u>\$ 2,334,332.49</u> | <u>\$ 2,328,620.79</u> | <u>\$ 461,617.75</u>              | <u>\$ 232,623.50</u>  | <u>\$ 231,060.44</u>  | <u>\$ 50,755.76</u>             | <u>\$ 16,848.21</u>          | <u>\$ 70,237.94</u>        | <u>\$ 5,726,096.88</u> |
| SUBLETTIE (23) |                        |                        |                                   |                       |                       |                                 |                              |                            |                        |
| County         | \$ 159,034.81          |                        |                                   | \$ 62,236.54          |                       |                                 | \$ 1,160.66                  | \$ 4,419.80                | \$ 226,851.81          |
| Big Piney      | 34,891.70              |                        |                                   | 13,654.55             |                       |                                 | 254.65                       | 969.69                     | 49,770.59              |
| Pinedale       | 70,202.78              |                        |                                   | 27,473.19             |                       |                                 | 512.35                       | 1,951.03                   | 100,139.35             |
| Marbleton      | 35,370.90              |                        |                                   | 13,842.07             |                       |                                 | 258.14                       | 983.02                     | 50,454.13              |
| TOTAL          | <u>\$ 299,500.19</u>   |                        |                                   | <u>\$ 117,206.35</u>  |                       |                                 | <u>\$ 2,185.80</u>           | <u>\$ 8,323.54</u>         | <u>\$ 427,215.88</u>   |
| STATE TOTALS   | <u>\$39,026,676.02</u> | <u>\$29,629,384.71</u> | <u>\$7,090,464.64</u>             | <u>\$5,490,416.43</u> | <u>\$4,491,297.35</u> | <u>\$688,021.86</u>             | <u>\$353,092.88</u>          | <u>\$1,151,217.71</u>      | <u>\$87,920,571.60</u> |



THE DEPARTMENT OF REVENUE AND TAXATION

MASTER FILE STATUS COUNT

TABLE 28

| COUNTY         | REPORTING<br>SCHEDULE | YEAR<br>TO<br>DATE | ACTIVE<br>YEAR-END | CONSOLI-<br>DATED<br>ACCOUNTS | SUSPEND<br>YTD | TRANSFER<br>YTD | CANCEL<br>YTD | CANCEL BOARD<br>YEAR-TO-DATE |
|----------------|-----------------------|--------------------|--------------------|-------------------------------|----------------|-----------------|---------------|------------------------------|
| NATRONA (1)    | Monthly<br>Quarterly  | 3,025<br>1,921     | 1,427<br>1,273     | 748<br>141                    | 73<br>15       | 1<br>10         | 399<br>304    | 377<br>178                   |
| LARAMIE (2)    | Monthly<br>Quarterly  | 2,236<br>1,908     | 1,034<br>1,360     | 492<br>135                    | 60<br>12       | 1<br>4          | 476<br>266    | 173<br>131                   |
| SHERIDAN (3)   | Monthly<br>Quarterly  | 916<br>738         | 476<br>581         | 156<br>24                     | 18<br>8        | 3<br>7          | 185<br>91     | 78<br>27                     |
| SWEETWATER (4) | Monthly<br>Quarterly  | 1,880<br>1,134     | 669<br>696         | 519<br>116                    | 40<br>13       | 3<br>5          | 346<br>169    | 303<br>135                   |
| ALBANY (5)     | Monthly<br>Quarterly  | 997<br>656         | 515<br>451         | 241<br>60                     | 16<br>5        | 1<br>3          | 135<br>95     | 88<br>42                     |
| CARBON (6)     | Monthly<br>Quarterly  | 1,060<br>525       | 467<br>383         | 275<br>39                     | 20<br>9        | 4<br>6          | 136<br>62     | 157<br>26                    |
| GOSHEN (7)     | Monthly<br>Quarterly  | 474<br>333         | 253<br>261         | 99<br>24                      | 6<br>3         | 1<br>3          | 90<br>30      | 25<br>12                     |
| PLATTE (8)     | Monthly<br>Quarterly  | 450<br>329         | 219<br>253         | 111<br>23                     | 8<br>1         | 1<br>0          | 81<br>33      | 30<br>19                     |
| BIG HORN (9)   | Monthly<br>Quarterly  | 524<br>396         | 237<br>285         | 124<br>39                     | 11<br>2        | 0<br>5          | 91<br>48      | 61<br>17                     |
| FREMONT (10)   | Monthly<br>Quarterly  | 1,396<br>1,145     | 724<br>799         | 277<br>75                     | 24<br>7        | 2<br>10         | 189<br>160    | 179<br>94                    |
| PARK (11)      | Monthly<br>Quarterly  | 1,355<br>872       | 698<br>647         | 228<br>52                     | 43<br>8        | 2<br>7          | 265<br>105    | 119<br>53                    |
| LINCOLN (12)   | Monthly<br>Quarterly  | 781<br>533         | 306<br>376         | 166<br>30                     | 19<br>6        | 0<br>3          | 195<br>72     | 95<br>46                     |
| CONVERSE (13)  | Monthly<br>Quarterly  | 615<br>402         | 272<br>267         | 160<br>34                     | 20<br>4        | 1<br>5          | 86<br>55      | 76<br>37                     |
| NIOBRARA (14)  | Monthly<br>Quarterly  | 202<br>124         | 81<br>90           | 63<br>8                       | 9<br>0         | 1<br>2          | 25<br>19      | 23<br>5                      |

THE DEPARTMENT OF REVENUE AND TAXATION

MASTER FILE STATUS COUNT

| COUNTY            | REPORTING<br>SCHEDULE | YEAR<br>TO<br>DATE | ACTIVE<br>YEAR-END | CONSOLI-<br>DATED<br>ACCOUNTS | SUSPEND<br>YTD | TRANSFER<br>YTD | CANCEL<br>YTD | CANCEL BOARD<br>YEAR-TO-DATE |
|-------------------|-----------------------|--------------------|--------------------|-------------------------------|----------------|-----------------|---------------|------------------------------|
| HOT SPRINGS (15)  | Monthly<br>Quarterly  | 333<br>139         | 152<br>94          | 89<br>11                      | 5<br>1         | 0<br>2          | 47<br>25      | 40<br>6                      |
| JOHNSON (16)      | Monthly<br>Quarterly  | 357<br>240         | 192<br>185         | 76<br>11                      | 8<br>3         | 0<br>5          | 57<br>32      | 24<br>4                      |
| CAMPBELL (17)     | Monthly<br>Quarterly  | 1,447<br>854       | 671<br>550         | 327<br>58                     | 44<br>12       | 3<br>5          | 228<br>142    | 174<br>87                    |
| CROOK (18)        | Monthly<br>Quarterly  | 344<br>243         | 167<br>183         | 77<br>22                      | 6<br>4         | 1<br>2          | 75<br>25      | 18<br>7                      |
| UINTA (19)        | Monthly<br>Quarterly  | 1,022<br>618       | 372<br>359         | 248<br>45                     | 31<br>6        | 0<br>1          | 162<br>107    | 209<br>100                   |
| WASHAKIE (20)     | Monthly<br>Quarterly  | 486<br>292         | 215<br>187         | 132<br>22                     | 10<br>4        | 0<br>1          | 78<br>58      | 51<br>20                     |
| WESTON (21)       | Monthly<br>Quarterly  | 430<br>261         | 213<br>200         | 99<br>6                       | 13<br>2        | 1<br>3          | 69<br>32      | 35<br>18                     |
| TETON (22)        | Monthly<br>Quarterly  | 1,241<br>681       | 673<br>484         | 174<br>59                     | 24<br>7        | 0<br>2          | 283<br>69     | 87<br>60                     |
| SUBLETTE (23)     | Monthly<br>Quarterly  | 381<br>276         | 176<br>192         | 90<br>22                      | 5<br>2         | 1<br>3          | 77<br>40      | 32<br>17                     |
| OUT-OF-STATE (24) | Monthly<br>Quarterly  | 2,861<br>2,948     | 1,921<br>2,260     | 460<br>219                    | 59<br>9        | 2<br>0          | 265<br>300    | 154<br>160                   |
| CONSOLIDATED (25) | Monthly<br>Quarterly  | 688<br>107         | 542<br>72          | 0<br>1                        | 29<br>2        | 0<br>0          | 84<br>22      | 33<br>10                     |
| MONTHLY TOTAL     |                       | 25,501             | 12,672             | 5,431                         | 601            | 29              | 4,124         | 2,641                        |
| QUARTERLY TOTAL   |                       | 17,675             | 12,488             | 1,276                         | 145            | 94              | 2,361         | 1,311                        |
| TOTAL             |                       | <u>43,176</u>      | <u>25,160</u>      | <u>6,707</u>                  | <u>746</u>     | <u>123</u>      | <u>6,485</u>  | <u>3,952</u>                 |

Consolidated Accounts - Those accounts that have been granted permission by the State Tax Commission to make consolidated returns for businesses operating at separate locations. Suspend - Vendors that are going out-of-business and are in the process of filing final returns. Cancel - Licenses cancelled at request of vendor, out of business. Cancel Board - Total number of vendors cancelled by action of the State Tax Commission. Transfer - Vendors transferring their same business to a different county.

STATE OF WYOMING  
ACTIONS BY THE HEARING EXAMINER

TABLE 29

| Fiscal Year                     | Hearing Req.<br>Denied | Hearings<br>Granted | Withdrawn | Limited Driving Privileges<br>Granted | Limited Driving Privileges<br>Denied | Suspension Actions<br>Upheld | Suspension Actions<br>Dismissed | Continued or<br>Pending |
|---------------------------------|------------------------|---------------------|-----------|---------------------------------------|--------------------------------------|------------------------------|---------------------------------|-------------------------|
| <u>Mandatory</u>                |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1985                            |                        | 1841                | 8         | 849                                   | 723                                  |                              | 25                              | 15                      |
| 1986                            |                        | 1155                | 14        | 587                                   | 571                                  | 1                            | 19                              | -                       |
| 1987                            | 464*                   | 1439                | 20        | 534                                   | 811                                  |                              | 47                              | 19                      |
| 1988                            | 154                    | 852                 | 12        | 366                                   | 245                                  | 214                          | 14                              | 17                      |
| <u>Moving Violations</u>        |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1985                            |                        | 605                 | 3         | 303                                   | 114                                  |                              | 128                             | 12                      |
| 1986                            |                        | 486                 | 3         | 266                                   | 94                                   | 2                            | 68                              | 13                      |
| 1987                            |                        | 253                 | 1         | 119                                   | 47                                   | 2                            | 27                              | 8                       |
| 1988                            | 62                     | 596                 | 12        | 377                                   | 250                                  |                              | 34                              | 14                      |
| <u>Accidents</u>                |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1985                            |                        | 110                 | 1         |                                       |                                      | 33                           | 29                              | 9                       |
| 1986                            |                        | 101                 | 0         |                                       |                                      | 35                           | 44                              | 2                       |
| 1987                            |                        | 110                 | 3         |                                       |                                      | 34                           | 55                              | 5                       |
| 1988                            | 7                      | 145                 | 4         |                                       |                                      | 70                           | 67                              | 3                       |
| <u>Medicals</u>                 |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1985                            |                        | 81                  |           |                                       |                                      | 39                           | 31                              | 7                       |
| 1986                            |                        | 67                  | 1         | 5                                     | 1                                    | 23                           | 20                              | 4                       |
| 1987                            |                        | 58                  | 3         | 7                                     | 0                                    | 35                           | 13                              | 2                       |
| 1988                            | 5                      | 31                  | 2         |                                       |                                      | 20                           | 4                               | 3                       |
| <u>Implied Consent</u>          |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1986                            |                        | 470                 | 14        |                                       |                                      | 255                          | 153                             | 15                      |
| 1987                            |                        | 488                 | 16        |                                       |                                      | 176                          | 146                             | 18                      |
| 1988                            | 34                     | 432                 | 34        |                                       |                                      | 224                          | 170                             | 22                      |
| <u>Administrative Per Se</u>    |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1986                            |                        | 1140                | 3         | 742                                   | 223                                  | -                            | 82                              |                         |
| 1987                            |                        | 1321                | 26        | 720                                   | 223                                  | -                            | 9                               | 12                      |
| 1988                            | 75                     | 1077                | 33        | 839                                   | 107                                  | 179                          | 87                              | 17                      |
| <u>Misrepresentation</u>        |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1987                            |                        | 8                   |           |                                       |                                      | 3                            | 6                               | 2                       |
| 1988                            | 4                      | 33                  |           | 10                                    | 10                                   | 4                            | 13                              |                         |
| <u>National Driver Req.</u>     |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1988                            | 7                      | 51                  | 1         |                                       |                                      | 32                           | 10                              | 7                       |
| <u>Violation of Restriction</u> |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1988                            | 4                      | 28                  |           | 5                                     | 13                                   | 4                            | 3                               | 2                       |
| <u>Non-resident Violator</u>    |                        |                     |           |                                       |                                      |                              |                                 |                         |
| 1988                            |                        | 9                   |           |                                       |                                      | 8                            | 1                               |                         |

DEPARTMENT OF REVENUE AND TAXATION  
Field Services Division  
Driver Improvement Actions

TABLE 30

|   | <u>1985</u> | <u>1986</u> | <u>1987</u> | <u>1988</u> |
|---|-------------|-------------|-------------|-------------|
| <u>INVESTIGATIONS</u>   |             |             |             |             |
| Investigations Held   | 465         | 490         | 567         | 746         |
| Approved  | 341         | 310         | 376         | 381         |
| Denied/Cancelled  | 124         | 174         | 154         | 254         |
| <u>CANCELLATIONS/DENIALS</u>  |             |             |             |             |
| Medical/Vision  | 128         | 126         | 107         | 110         |
| Routine Medical/Vision Evaluations                                  | 110         | 92          | 99          | 46          |
| Medical Advisory Board  | 7           | 10          | 14          | 5           |
| <u>SUMMARY</u>  |             |             |             |             |
| Total Cancellation/Denial Orders                                    | 279         | 402         | 374         | 409         |
| <u>ACCIDENTS</u>  |             |             |             |             |
| Accident Reports Analyzed   | 17,276      | 16,731      | 13,757      | 15,615      |
| Letters for Additional Information                                  | 1,147       | 2,271       | 2,832       | 2,579       |
| <u>MOVING VIOLATIONS</u>  |             |             |             |             |
| Warning Letters   | 3,587       | 3,096       | 2,736       | 3,584       |
| Suspensions   | 715         | 679         | 643         | 1,811       |
| <u>NON-RESIDENT VIOLATOR COMPACT</u>                                |             |             |             |             |
| Non-Resident Non-Compliance   |             |             |             |             |
| Notices from Wyoming Courts sent<br>to compact Member Jurisdictions |             |             |             | 3,488       |
| Compliances from Non-Residents                                      |             |             |             | 1,851       |
| Wyoming Resident Non-Compliance                                     |             |             |             |             |
| Notices from Wyoming Courts   |             |             |             | 2,880       |
| Compliances   |             |             |             | 994         |
| Suspension Orders Mailed  |             |             |             | 1,866       |
| Compliance before Suspension  |             |             |             | 768         |
| Compliance after Suspension   |             |             |             | 303         |
| Notices from Compact Member Jurisdictions                           |             |             |             | 608         |
| Compliances   |             |             |             | 17          |
| Suspension Orders Mailed  |             |             |             | 591         |
| Compliance before Suspension  |             |             |             | 188         |
| Compliance after Suspension   |             |             |             | 73          |
| TOTAL Notices   |             |             |             | 6,976       |
| TOTAL Compliances   |             |             |             | 2,862       |
| TOTAL Suspension Orders Mailed                                      |             |             |             | 2,457       |
| TOTAL Compliances before Suspension                                 |             |             |             | 956         |
| TOTAL Compliances after Suspension                                  |             |             |             | 376         |

The Non-Resident Violator Compact was enacted into Law on July 1, 1987

DEPARTMENT OF REVENUE AND TAXATION

Field Services Division

TABLE 31

Testing and Issuance Actions

|  |             |
|--|-------------|
| <u>National Driver Register</u>          | <u>1987</u> |
| Cancellation                             | 770         |
| Reinstatements                           | 97          |
| <u>False Application</u>                 |             |
| Cancellations & 90 day denial            | 32          |
| <u>Unlawful Use of Licenses</u>          |             |
| 90 day suspension                        | 48          |
| <u>Violation of Restrictions</u>         |             |
| 90 day suspension                        | 78          |
| <u>Immigrations &amp; Naturalization</u> |             |
| Alien documents sent for clearance       | 1,330       |
| Licenses cancelled                       | 35          |

THE DEPARTMENT OF REVENUE AND TAXATION  
FIELD SERVICES DIVISION

SUMMARY OF MANDATORY DRIVING PRIVILEGES REINSTATED AND RE-SUSPENDED

TABLE 32

| Fiscal Year | SR-22's Received | Plates & Reg. Reinstated | Driver License Reinstated |
|-------------|------------------|--------------------------|---------------------------|
| 1984        | 7708             | 130                      | 2748                      |
| 1985        | 8308             | 548                      | 2033                      |
| 1986        | 8539             | 482                      | 2665                      |
| 1987        | 6629             | 385                      | 2583                      |
| 1988        | 6614             | 216                      | 2164                      |

SR-22 is a Certificate of Insurance required to be filed with the Field Services Division for all mandatory suspensions and revocations (Title 31 W.S.)

SUMMARY OF ACCIDENT REPORTS WORKED

TABLE 33

| Fiscal Year | Suspension Letters Mailed | Prior Proof | Driver's License Suspended | Driver's License Reinstated | JUDGEMENT |            | SR-21's Received |
|-------------|---------------------------|-------------|----------------------------|-----------------------------|-----------|------------|------------------|
|             |                           |             |                            |                             | Suspended | Reinstated |                  |
| 1984        | 3230                      | 1703        | 1,364                      | 804                         | 47        | 11         | 1147             |
| 1985        | 2032                      | 1026        | 1,015                      | 574                         | 70        | 21         | 652              |
| 1986        | 139                       | 1117        | 978                        | 494                         | 29        | 14         | 1145             |
| 1987        | 2045                      | 1019        | 1,026                      | 485                         | 43        | 8          | 1154             |
| 1988        | 1917                      | 919         | 998                        | 549                         | 31        | 19         | 1211             |

Prior Proof = Proof of financial responsibility being filed with the Field Services Division prior to the suspension date. SR-21 = A Certificate of Insurance from insurance companies showing there was a liability policy in effect at the time of the accident.

SUMMARY OF MISCELLANEOUS ACTIONS

TABLE 34

| Fiscal Year | Compulsory Insurance |         |            | Implied Consent/Admin. Per Se <sup>o</sup> |                    | Motor Vehicle          |
|-------------|----------------------|---------|------------|--|--------------------|------------------------|
|             | Received             | Revoked | Reinstated | Affidavits Received                        | Licenses Suspended | Record Checks Received |
| 1984        | 571                  | 175     | 130        | 1212                                       | 1212               | 48,160                 |
| 1985        | 802                  | 332     | 83         | 1283                                       | 321                | 166,610 **             |
| 1986        | 857                  | 209     | 122        | 5089                                       | 2664               | 200,825 **             |
| 1987        | 1054                 | 122*    | 57*        | 4437                                       | 1148 <sup>oo</sup> | 290,442 **             |
| 1988        | 1227                 | *       | 4*         | 3895                                       | <sup>oo</sup>      | 237,883 **             |

\*This activity was curtailed in November 1986 to provide additional staff for the RIS conversion. \*\* We are now using a computer record search that has enabled us to reduce the amount of time necessary for employees to search and verify records. The total for 1985 included 111,475 searches made by the computer; for 1986, 175,982 were automated; for 1987, 176,349 were automated; for 1988, 221,426 were automated.

<sup>o</sup>Total figures are combined for the Per Se and Implied Consent. <sup>oo</sup>Figures are from July 1, 1986 through November 15, 1986. Totals on the RIS system are not available.

THE DEPARTMENT OF REVENUE AND TAXATION  
FIELD SERVICES DIVISION

SUMMARY OF MOVING VIOLATIONS

TABLE 35

| Fiscal Year | Citations Received | Mailed Out of State | Recorded on Record |
|-------------|--------------------|---------------------|--------------------|
| 1984        | 162,025            | 30,564              | 54,440             |
| 1985        | 178,198            | 43,965              | 53,726             |
| 1986        | 172,763            | 43,453              | 68,305             |
| 1987        | 176,719            | 46,950              | 57,866             |
| 1988        | 158,880            | 46,123              | 72,748             |

SUMMARY OF LOST DRIVING PRIVILEGES BY REASON

TABLE 36

| Fiscal<br>Year<br>Actions | <u>DWUI(Alcohol/Controlled Substance)</u> |               |                       | <u>Reckless Driving</u> |               | <u>Driving Under Susp.</u> |               | Homicide<br>by<br>Vehicle | Fail to<br>Stop and<br>Render Aid | Aid<br>and<br>Abet | Perjury<br>Fraud<br>Misc. | Total<br>Mandatory<br>Actions |
|---------------------------|---|---------------|-----------------------|-------------------------|---------------|----------------------------|---------------|---------------------------|-----------------------------------|--------------------|---------------------------|-------------------------------|
|                           | 1st<br>Charge                             | 2nd<br>Charge | 3rd or more<br>Charge | 1st<br>Charge           | 2nd<br>Charge | 1st<br>Charge              | 2nd<br>Charge |                           |                                   |                    |                           |                               |
| 1984<br>Mandatory         | 2,718                                     | 506           | 143                   | 171                     | 4             | 156                        | 71            | 6                         | 5                                 | 2                  | 0                         | 3,782                         |
| 1985<br>Mandatory         | 3,897                                     | 846           | 316                   | 218                     | 5             | 161                        | 44            | 2                         | 10                                | 6                  | 2                         | 5,507                         |
| 1986<br>Mandatory         | 3,601                                     | 896           | 387                   | 208                     | 18            | 599                        | 148           | 6                         | 11                                | 0                  | 1                         | 5,875                         |
| 1987<br>Mandatory         | 3,344                                     | 966           | 315                   | 171                     | 5             | 888                        | 253           | 2                         | 6                                 | 0                  | 0                         | 6,032                         |
| 1988<br>Mandatory         | 2,403                                     | 738           | 235                   | 146                     | 6             | 969                        | 279           | 1                         | 2                                 | 0                  | 0                         | 4,618                         |

REPORT OF COMMERCIAL CARRIERS QUALIFIED TO OPERATE IN WYOMING  
BY COMMERCIAL VEHICLE REGISTRATION YEAR  
(March Beginning through 1985)  
(April Beginning 1986)

TABLE 37

| <u>Year</u> | <u>Compensatory Fee Qualification</u>      |   | <u>Special Fuel Qualification</u>          |
|-------------|--|---|--|
|             | <u>Yearly Number</u><br><u>of Carriers</u> | <u>Yearly Number</u><br><u>Credentials Iss.</u> | <u>Yearly Number</u><br><u>of Carriers</u> |
| 1977        | 16,040                                     | 153,760   |  |
| 1978        | 17,381                                     | 138,272   |  |
| 1979        | 23,255                                     | 171,824   |  |
| 1980        | 20,343                                     | 182,730   |  |
| 1981        | 21,621                                     | 200,421   |  |
| 1982        | 21,507                                     | 215,678   |  |
| 1983        | 22,762                                     | 217,640   |  |
| 1984        | 16,433                                     | 174,101   |  |
| 1985        | 10,369*                                    | 229,687**                                       |  |
| 1986        | 9,434                                      | 223,742   | 8,608***                                   |
| 1987        | 10,286                                     | 244,502   | 9,113                                      |

\*Active carrier accounts as of March 31, 1986, for which ton mile reports were required; it no longer includes accounts issued for flat-rate permits (vehicles under 16,000 lbs. tax weight).

\*\*Effective January 1, 1986, the licensing year for commercial vehicle motor carriers began March 1, 1985, and ran through March 31, 1986; therefore, registration year will run April 1 through the following March.

\*\*\*Effective January 1, 1986, statutes were enacted to provide for a permanent license to be issued to special fuel users. Currently, the commercial vehicle cab card credential is being utilized to reflect licensed special fuel users.



THE DEPARTMENT OF REVENUE AND TAXATION  
INTERNAL OPERATIONS - Prorate Section

PROPORTIONAL REGISTRATION OF COMMERCIAL VEHICLES  
(January 1, 1987 through December 31, 1987)

TABLE 38

1987 Registration Report to the Wyoming Highway Department on vehicles proportionally registered with the State of Wyoming. (Estimated figures on vehicle breakdown on non-Wyoming Based).

WYOMING BASE PLATES ISSUED

|          |       |         |              |
|----------|-------|---------|--------------|
| Tractors | 3,743 | \$ 5.76 | \$ 21,548.49 |
| Trailers | 5,570 | 5.76    | 32,066.64    |
| Trucks   | 231   | 5.76    | 1,329.94     |
| Buses    | 10    | 5.77    | 57.68        |
| TOTAL    | 9,554 |         | \$ 55,002.75 |

NON-WYOMING BASED, CREDENTIALS ISSUED

|          |        |         |              |
|----------|--------|---------|--------------|
| Tractors | 4,141  | \$ 5.76 | \$ 23,841.16 |
| Trailers | 5,476  | 5.76    | 31,527.02    |
| Trucks   | 551    | 5.76    | 3,172.30     |
| Buses    | -0-    | -0-     | -0-          |
| TOTAL    | 10,168 |         | \$ 58,540.48 |

NON-WYOMING BASED - CREDENTIALS NOT ISSUED, but vehicles are legally proportionally registered with Wyoming

|          |         |         |                |
|----------|---------|---------|----------------|
| Tractors | 140,332 | \$ 3.77 | \$ 527,235.16  |
| Trailers | 184,639 | 3.76    | 693,697.09     |
| Trucks   | 8,441   | 3.76    | 31,719.12      |
| Buses    | 4,290   | 3.76    | 16,113.31      |
| TOTAL    | 337,702 |         | \$1,268,764.68 |

Total Fees Collected from Temporary Registration Permits sold for vehicles not proportionally registered with Wyoming (vehicle breakdown estimated)

|          |        |               |
|----------|--------|---------------|
| Tractors | 16,942 | \$ 84,710.00  |
| Trailers | 16,942 | 84,710.00     |
| Trucks   | 2,767  | 13,835.00     |
| Buses    | 877    | 4,385.00      |
| TOTAL    | 37,528 | \$ 187,640.00 |

|                            |                |
|----------------------------|----------------|
| GRAND TOTAL FEES COLLECTED | \$1,569,947.91 |
|----------------------------|----------------|

THE DEPARTMENT OF REVENUE AND TAXATION

REGISTRATION OF VEHICLES - BY REGISTRATION YEAR

TABLE 39

| Year | Passenger<br>Vehicles | Trucks  | Trailers | House<br>Trailers | Motorcycle |
|------|-----------------------|---------|----------|-------------------|------------|
| 1977 | 221,870               | 138,233 | 43,131   | 17,404            | 15,975     |
| 1978 | 244,979               | 158,590 | 46,386   | 19,571            | 17,853     |
| 1979 | 259,510               | 170,517 | 51,129   | 19,800            | 19,611     |
| 1980 | 273,683               | 179,580 | 55,467   | 20,110            | 20,956     |
| 1981 | 289,960               | 189,825 | 60,793   | 20,807            | 22,086     |
| 1982 | 294,399               | 192,951 | 65,514   | 20,769            | 21,937     |
| 1983 | 289,240               | 188,922 | 69,326   | 20,857            | 22,401     |
| 1984 | 289,129               | 189,043 | 71,852   | 20,110            | 22,225     |
| 1985 | 298,992               | 195,166 | 80,005   | 20,404            | 22,432     |
| 1986 | 293,886               | 187,797 | 77,508   | 20,381            | 21,428     |
| 1987 | 285,458               | 179,421 | 78,585   | 19,909            | 20,155     |

The certificate of registration for vehicles issued by the twenty-three County Treasurers. Copies are furnished to the Department to be maintained in a central file.

Proportional Registration of Commercial Vehicles is not included.

THE DEPARTMENT OF REVENUE AND TAXATION

SPECIAL MOTOR VEHICLE REGISTRATIONS AND LICENSES AND  
SUMMARY OF MOTOR VEHICLE DEALERS BY FISCAL YEAR

TABLE 40

| YEAR | LOCAL<br>GOVERNMENT<br>PLATES | PRESTIGE<br>LICENSE<br>PLATES | 30-DAY<br>TEMPORARY<br>PERMITS | ANTIQUE<br>LICENSE<br>PLATES | SPECIAL<br>VIN NOS.<br>ASSIGNED | PROOF OF<br>REGISTRATION<br>REQUESTS PROCESSED | HANDICAP<br>PERMIT<br>APPLICATIONS | MOTOR VEHICLE DEALERS LICENSED |                |
|------|-------------------------------|-------------------------------|--------------------------------|------------------------------|---------------------------------|--|------------------------------------|--------------------------------|----------------|
|      |                               |                               |                                |                              |                                 |  |                                    | FRANCHISED                     | NON-FRANCHISED |
| 1979 | 8,896                         | 2,081                         | 75,465                         | 67                           | 491                             | 2,017  | -                                  | 217                            | 272            |
| 1980 | 10,205                        | 2,226                         | 70,391                         | 65                           | 578                             | 2,445  | 160                                | 195                            | 300            |
| 1981 | 10,238                        | 2,584                         | 71,073                         | 81                           | 788                             | 3,025  | 283                                | 200                            | 309            |
| 1982 | 10,365                        | 3,031                         | 70,112                         | 87                           | 793                             | 1,675  | 266                                | 183                            | 328            |
| 1983 | 11,377                        | 3,749                         | 61,092                         | 71                           | 911                             | 2,156  | 551                                | 174                            | 336            |
| 1984 | 11,518                        | 3,653                         | 66,620                         | 68                           | 747                             | 1,649  | 631                                | 172                            | 296            |
| 1985 | 11,906                        | 1,547                         | 6,691                          | 92                           | 792                             | 2,723  | 644                                | 161                            | 273            |
| 1986 | 12,519                        | 1,334                         | 67,094                         | 83                           | 855                             | 1,907  | 626                                | 152                            | 237            |
| 1987 | 12,591                        | 926                           | 56,304                         | 108                          | 895                             | 2,118  | 686                                | 152                            | 289            |
| 1988 | 12,535                        | 8,456                         | 61,227                         | 88                           | 836                             | 1,821  | 886                                | 141                            | 256            |

LOCAL GOVERNMENT. Includes State, Cities, Counties, School Districts, Game and Fish Commission, Wyoming Highway Department, University of Wyoming and Exempt Plates. Figures represent total registrations for the fiscal year. Plates are issued the first year of the 5-year plate period or for additional vehicles.

PRESTIGE LICENSE PLATES. New plates issued. The decrease in 1985, 1986 and 1987 reflects the change in the statute that allows prestige plates to be renewed annually by validation sticker rather than issuing new plates each year. Prestige plates may be purchased anytime during a plate period (5 year 1983-1987, 1988-1992) for a fee of \$30.00 and validated with a sticker for the remaining years of the plate period by paying regular registration fees with no additional fee for the prestige plate.

SPECIAL VIN (Vehicle Identification Number). A special VIN is assigned by the Department to vehicles that do not have the standard vehicle identification number. Includes homemade trailers and other homemade vehicles required to be titled. Owners that incorporate a part containing the VIN of one vehicle into another vehicle that has a VIN are required to apply for a special VIN.

HANDICAPPED PARKING PERMIT. The permit is a card designed to hang from the inside rearview mirror. The permit is issued to an individual rather than to a vehicle and may be transferred to any vehicle transporting the handicapped person. The applicant for a permit need not be the owner or driver of a vehicle.

The Wyoming Legislature now requires a report of all motor vehicles permanently assigned to this agency by the Motor Vehicle Maintenance System (MVMS). Following is a list of the names of the employees to whom the vehicles are assigned and the reason for the assignments:

TABLE 41

| LICENSE   | LOCATION    | TYPE  | ASSIGNED EMP.<br>ACTIVITIES | USE OF<br>VEHICLE                           | WORK<br>PERFORMED<br>AT |
|---|-------------|-------|-----------------------------|---|-------------------------|
| 1109  | Riverton    | Sedan | 2<br>(Martinez)             | Riverton<br>Thermopolis<br>Lander<br>Dubois | B<br>B<br>B<br>B        |
| The Drivers License Examiner stationed in Riverton issue licenses in Riverton on Monday, Wednesday, and Thursday. Part of the crew travels to Thermopolis each Wednesday, the crew also travels to Lander on each Tuesday and Friday and on the 4th Friday of each month, two of the crew travel to Dubois. |             |       |                             |   |                         |
| 1169  | Douglas     | Sedan | 2<br>(Sorell)               | Douglas<br>Wheatland<br>Glenrock            | B<br>B<br>B             |
| This crew of two examiners issues in Douglas, Wednesday, Thursday and Friday and in Wheatland on Monday and Tuesday and split the crew for the issuing in Glenrock on the 2nd Wednesday of each month.  |             |       |                             |   |                         |
| 1190  | Laramie     | Sedan | 1<br>(Vaske)                | Albany<br>S.E. Pt. Carbon<br>Colorado       | B<br>A<br>A             |
| 1170  | Thermopolis | Sedan | 2<br>(Robinson)             | Hot Springs<br>Park<br>Big Horn<br>Washakie | B<br>B<br>B<br>B        |
| This examiner issues drivers licenses in Cody on Tuesday and Wednesday to Worland on Thursday and to Basin on Friday.   |             |       |                             |   |                         |
| 1044  | Torrington  | Sedan | 1                           | Goshen<br>Platte<br>Niobrara<br>Weston      | A & B                   |
| 891   | Evanston    | Sedan | 1<br>(Johnson)              | Uinta<br>Utah                               | B<br>A                  |
| 1148  | Cheyenne    | Sedan | 4<br>(Fricke)               | Statewide                                   | C                       |

| LICENSE | LOCATION | TYPE  | ASSIGNED EMP.<br>ACTIVITIES | USE OF<br>VEHICLE        | WORK<br>PERFORMED<br>AT |
|---------|----------|-------|-----------------------------|--------------------------|-------------------------|
| 1093    | Sheridan | Sedan | 1<br>(Roebling)             | Johnson<br>Sheridan      | A<br>A                  |
| 1142    | Lovell   | Wagon | 2<br>(Tippetts)             | Cody<br>Worland<br>Basin | B<br>B<br>B             |

This vehicle is used to travel to Cody on Tuesday and Wednesday, to Worland on Thursday and to Basin on Friday.

|     |        |                      |                 |   |                      |
|-----|--------|----------------------|-----------------|---|----------------------|
| 989 | Alpine | 4-Wheel Dr.<br>Sedan | 2<br>(Erickson) | Jackson<br><br>Afton<br>Pinedale<br>Big Piney | B<br><br>B<br>B<br>B |
|-----|--------|----------------------|-----------------|---|----------------------|

Employees from the Alpine Port of Entry utilize this vehicle to travel to issue driver licenses in Jackson, Monday and Friday of each week. Afton on Tuesday of the 3rd week of each month. Pinedale on Wednesday the 3rd week of each month and Big Piney on Thursday the 3rd week of each month.

|      |             |        |                 |                                   |             |
|------|-------------|--------|-----------------|-----------------------------------|-------------|
| 1356 | Cheyenne    | Pickup | 3<br>(Harris)   | Statewide                         |             |
| 1326 | Thermopolis | Wagon  | 4<br>(Myers)    | Statewide                         | C           |
| 1043 | Powell      | Sedan  | 1<br>(Graham)   | Big Horn<br>Park<br>Washakie      | A<br>A<br>A |
| 1050 | Lovell      | Sedan  | 2<br>(Tippetts) | same as license #953              |             |
| 1045 | Casper      | Wagon  | 1<br>(Rodgers)  | Natrona                           | A & B       |
| 1120 | Gillette    | Sedan  | 1<br>(Bandy)    | Campbell<br>Crook<br>South Dakota | B<br>A<br>A |

#### ASSIGNED EMPLOYEE

- 1) Field Auditors, for sales and use tax responsibilities including the licensing and bonding of new accounts, delinquent collection from vendors, filing claims and appearing in Small Claims Court, auditing, chattel mortgage searches. Employee using this vehicle as his traveling office must have available in the vehicle the portable microfische machines and the microfische listing of the master files of sales and use tax licenses and accounting information.
- 2) Driver License Examination, personnel using these vehicles travel to the communities as shown on the specific days to issue driver licenses to applicants. Vehicle is also used to transport the equipment needed for the entire driver licensing facility, including typewriters, cameras, microfische viewers, forms and petty cash. Each of the rental offices used are available to the general public when not in use by terms of our lease agreement.
- 3) Supervisors, we have three field supervisors who are responsible for supervising the Field Representatives, Driver License Examiners and Ports of Entry, and must travel to these locations on emergency basis and normal routine follow up. Vehicles are also used to transport equipment to and from Cheyenne for repair or replacement and to deliver permit books, receipts, and other materials used by field employees.
- 4) Driver License Investigators, driver license investigations are required under certain conditions within the Driver License Act, these individuals are assigned the investigations and travel statewide to conduct the investigation at the licensee's home or office. Individuals also assist the Driver License Examiners in their area when they are not performing investigations.

#### WORK PERFORMED AT

- A Vendors place of business
- B Rented office space shared with the public or other agencies
- C Client's home

PUBLICATIONS DISTRIBUTED BY  
THE DEPARTMENT OF REVENUE AND TAXATION

A number of other publications are available from the Department. Mailing lists are maintained for the following reports:

Sales and Use Tax Summary comparison by County by fiscal year.

Cigarette Tax monthly comparison of sales of cigarette stamps and meter impressions.

Motor Vehicle Division year-end statistical report of licensed drivers. The report is formatted by age of the drivers and contains the type of licenses issued by age, the number of new licenses, the number of renewals of Wyoming driver's licenses, the number of duplicate licenses and restrictions placed on each license.

Year-end statistical report of licensed motor vehicles by type (passenger car, pick up, truck and motorcycle) as registered in each County.

Population and Percentages - sales and use tax distribution.

Distribution of cigarette tax to cities, towns and counties.

Distribution of 1¢ gasoline tax to cities, towns and counties.

Individuals desiring to receive copies of any of the above publications should contact:

Director of Revenue  
Department of Revenue and Taxation  
Herschler Building  
122 West 25th Street  
Cheyenne, WY 82002-0110  
(307) 777-7961



THE STATE OF WYOMING

MIKE SULLIVAN  
GOVERNOR

## *The Department of Revenue and Taxation*

WYOMING TAX COMMISSION & STATE BOARD OF EQUALIZATION

HERSCHLER BUILDING-1W

122 WEST 25TH STREET

CHEYENNE, WYOMING 82002-0110

COMMISSIONERS

The Honorable Mike Sullivan  
Governor of Wyoming  
State Capitol Building  
Cheyenne, WY 82002

SHIRLEY WITTLER  
CHAIRMAN  
CARROL ORRISON  
DEPUTY CHAIRMAN  
TOM E. TROWBRIDGE  
MEMBER

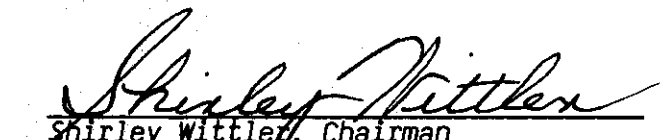
Phone 307 777-7961

Dear Governor Sullivan:

In compliance with the provisions of Chapter 39-1-304, Wyoming Statutes 1977, the Ad Valorem Tax Division of the Department of Revenue and Taxation submits its 1988 Annual Report. This report shows all taxable property in the State of Wyoming and the value of same in tabulated form.

Respectfully submitted,

DEPARTMENT OF REVENUE AND TAXATION

  
Shirley Wittler, Chairman  
STATE BOARD OF EQUALIZATION

SW:mrk



ANNUAL REPORT  
of the  
STATE BOARD OF EQUALIZATION  
A DIVISION OF  
DEPARTMENT OF REVENUE AND TAXATION  
1988

\* \* \* \* \*

THE STATE BOARD OF EQUALIZATION

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Carrol Orrison, Deputy Chairman

Tom Trowbridge, Member

Thomas D. Roberts, Secretary

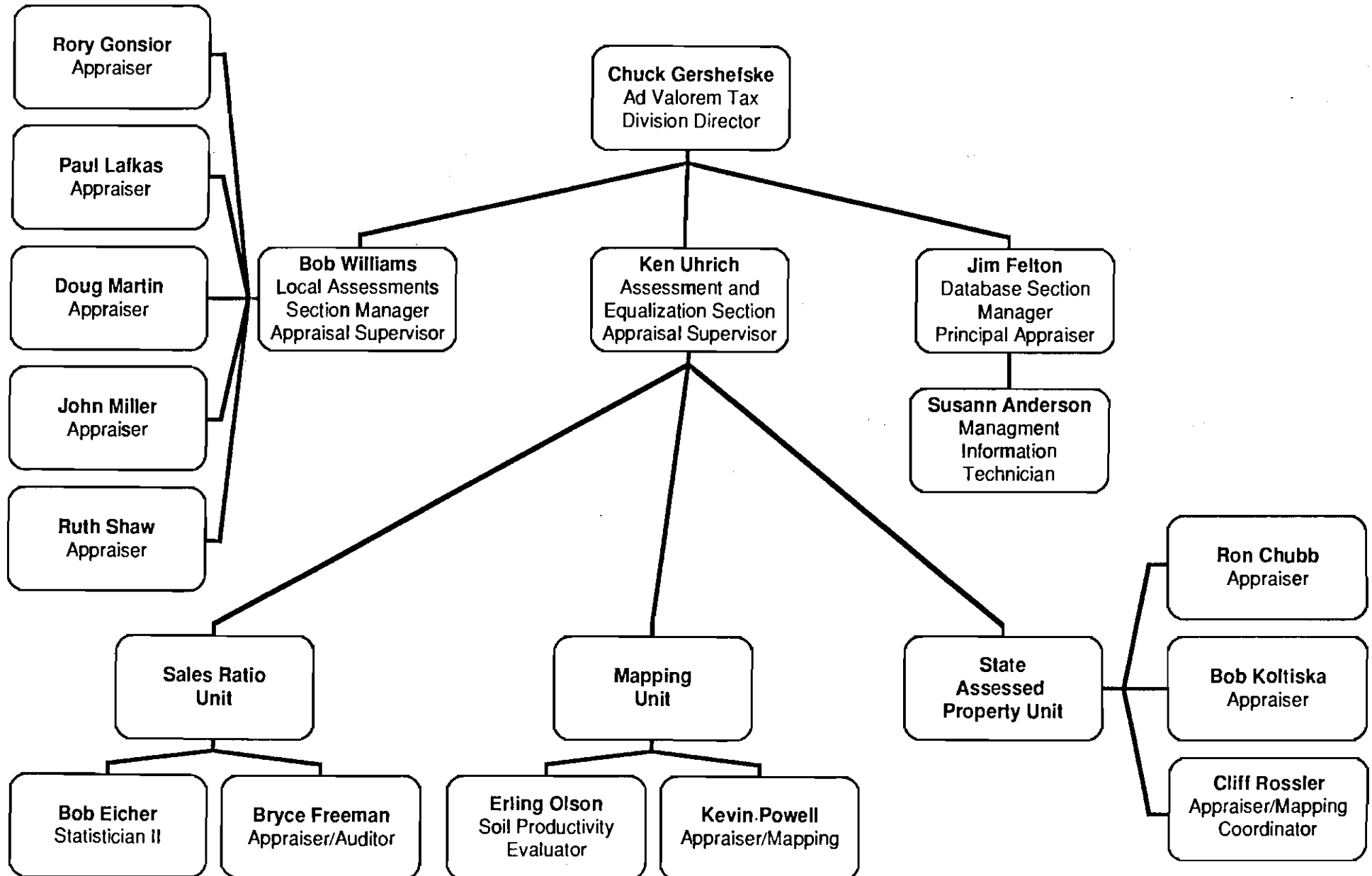
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AD VALOREM TAX DIVISION

Charles Gerschevske, Deputy Director

# Ad Valorem Division

Department of Revenue and Taxation  
State of Wyoming



## AD VALOREM TAX DIVISION

### Objective

The Ad Valorem Tax Division is the administrative arm of the State Board of Equalization. The primary duties of the Ad Valorem Tax Division of The Department of Revenue and Taxation can be traced to Article 15, Section 11 of the Wyoming Constitution, which reads in part: "All property....shall be uniformly assessed for taxation and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal." This provision, and the many enabling statutes describe the Division's objective.

The State Board of Equalization, together with the county assessors, is charged with the responsibility of carrying out the state's equalization function, and the administration of the Ad Valorem tax statutes to ensure that assessments are uniform and equal within each county and between the various counties.

The Ad Valorem Tax Division is responsible for accumulating the necessary data for the Board of Equalization's use in determining the State General Fund and the State School Foundation Levy requirements.

The majority of the assigned duties of the Ad Valorem Tax Division are found in the statutes relating to the State Board of Equalization, the Tax Commission and the Department of Revenue and Taxation. The statutes generally define three major categories of properties, "exempt", "state" assessed and "locally" assessed. The specific duties are alined within four sections of the Ad Valorem Tax Division: 1) Data Base Management; 2) Local Assessment; 3) Assessment and Equalization and 4) Minerals.

### Data Base Management Section

Management of the data base for the statewide reappraisal is the responsibility of the new Data Base Section. This section of the Ad Valorem Tax Division was developed in late 1987 and consists of two positions, a principal appraiser and a management information systems specialist. The primary objective of this section is the coordination and standardization of the data entry and data management for all input to the State's Computer Assisted Mass Appraisal System (CAMA). As part of its duties the data base section serves as coordinator and liaison between the Division, the County Assessors' Offices, the Data Services Division Section of the Department of Administration and Fiscal Control and the independent contractors working on the computerized reappraisal.

To promote communications between the various groups, involved in the reappraisal, the Data Base Section not only uses but serves as the coordinator of an electronic mail system (SYSM). This system connects the County Assessors' Offices, the Ad Valorem Division and Data Services by use of the State's mainframe computer. The SYSM system allows for fast, efficient and less costly communications between the various users of the CAMA system.

Daily, this section provides technical assistance to the CAMA users, answers questions and prepares special requests to extract various data and statistics from the CAMA system. Coordinating training classes and monitoring the certification and continuing education for appraisers is also part of the duties of the Data Base Section.

#### Local Assessment Section

The section provides on-going assistance to county assessors to help resolve administrative and valuation problems. The counties have been divided into five clusters with staff appraisers assigned as a liaison between the county and the Ad Valorem Tax Division. This assistance is provided on an almost daily basis by telephone and correspondence to respond to requests for information and/or assistance. Locally assessed properties account for 31.5% of Wyoming's total taxable valuation and amounted to \$1,858,924,371; an increase of 1.1% in 1988. The section contributes directly to the determination of this taxable valuation through its program of assistance to county assessors. Part of the valuation process for industrial plants involves on-site inspections, review of annual investment and/or marketability changes and a determination of the allowable exemption for pollution control, fire control equipment and related facilities. During 1988, the local county assessors assumed the major responsibilities for industrial plant valuations. Beginning with 1989, the local county assessors will be handling the review and recommendations for pollution control and fire equipment exemptions to the State Board of Equalization. As stated in the 1987 Annual Report of the Ad Valorem Tax Division, the Thomas Y. Pickett Company, Inc. of Dallas, Texas, had completed its contract and appraisals on industrial properties and those values, after updating, were put on the county rolls. In 1988, a number of counties contracted with T. Y. Pickett to update their appraisals. The remaining counties valued their industrial properties with assistance from the Ad Valorem Tax Division.

#### Assessment and Equalization Section

The Assessment and Equalization Section was created in the Spring of 1988 and consists of: 1) Mapping Unit, B) State Assessed Properties Unit and C) Sales Ratio Unit.

Activities include appraising directly 1,389 companies including private car companies. These properties are identified by situs and assessed values certified to assessors in one or more of the 361 individual taxing districts. These districts include: 23 counties, 97 municipalities, 51 school districts, 55 fire districts, 40 cemetery districts, 18 recreation districts, 34 water and sewer districts, 11 hospital districts, 1 museum district, 9 solid waste districts, 2 water conservation districts, 29 improvement and service districts, 2 health care districts, 7 college districts, 1 special building fund district and 4 areas of separate bonding levels. Special districts were erected by the Legislature to authorize taxes in excess of constitutional limitation imposed on counties.

The section also prepares and distributes the Annual Reports relating to taxable valuation in the state by county and property classifications; attends meetings with assessors, company representatives and other officials on assessment matters; performs review and compliance audits on county abstracts, county mill levies; performs appraisals necessary to estimate the market value of all state assessed property. Below describes each unit in more detail.

#### Mapping Unit

The Statewide Mapping Program is under the direction of the Ad Valorem Tax Division. A comprehensive mapping program has been underway since it was authorized by the 1986 Legislature. As formulated, the mapping program will allow county assessors to locate and describe every parcel of land within their respective counties through the use of the Parcel Identification Numbering System (P.I.N.) approved by the Board of Equalization in late 1987. Lincoln, Uinta, Fremont, Natrona, Weston, Park, Albany, Campbell, Sweetwater and Laramie have employed professional drafting personnel to assist their mapping program. Hot Springs, Johnson, Goshen, Carbon, Crook, Sublette, Niobrara, Converse, Washakie, Big Horn, Teton and Platte are using county personnel to assist in their mapping system. In these instances, some delays in maintenance has occurred due to the lack of personnel. To help offset this lack, an additional staff appraiser trained in mapping is being assigned to coordinate the mapping program.

Because of immense problems in statewide mapping, the Division has contracted the services of Lazy Seedy Design Specialities to assist in the completion of eleven of the twenty-three counties in order to overcome personnel problems at the county and state level. The following counties are scheduled for completion: Big Horn, Crook, Goshen, Hot Springs, Johnson, Niobrara, Platte, Teton, Uinta, Washakie and Weston. With additional contract funding, the Division will be able to complete the twelve remaining counties. County response to the mapping system has been gratifying.

#### State Assessed Property Unit

Relative to the state assessed property, the unit gathers, compiles and analyzes information relating to the valuation of all oil and gas production, pipelines (liquid and natural gas), railroads, airlines, public and private utilities, telephone/communications companies, radio-telephone companies, and private railroad car companies. This information as part of the Division's appraisals are presented to the Board for its consideration in determining the fair and equalized assessed value of all state assessed properties. After notification to all interested parties, the values are certified by tax district to each county assessor for combination with local assessment rolls to form the basis for levy of Ad Valorem Taxes in the respective counties. State assessed properties now represent 68.5% of the total State's Ad Valorem Tax Base. This reduction of 1.1% from the 1987 percentage is the result of reduced public utility values.

This unit has as its objective, the valuation of all property required by law to be assessed at the state level. The accomplishments can be best shown by showing the types of property assessed, the number of companies and the total valuation for the past year.

| <u>No. of Companies<br/>or Producers</u> | <u>Type of Company<br/>or Production</u> | <u>Assessed<br/>Value</u> |
|--|--|---------------------------|
| 522                                      | Oil                                      | \$1,726,056,828           |
| 274                                      | Natural Gas                              | 717,673,951               |
| 25                                       | Coal                                     | 1,006,229,601             |
| 8  | Bentonite                                | 8,677,541                 |
| 75                                       | Sand & Gravel                            | 2,051,820                 |
| 5  | Trona                                    | 114,546,971               |
| 4  | Uranium                                  | 6,550,057                 |
| 14                                       | All Other Minerals                       | 5,756,523                 |
| 22                                       | Liquid Pipelines                         | 27,491,833                |
| 15                                       | Gas Pipelines                            | 51,270,947                |
| 12                                       | Municipal Utilities                      | 2,202,795                 |
| 25                                       | Private Utilities                        | 140,129,120               |
| 9  | Airlines                                 | 1,314,563                 |
| 13                                       | Radio-Telephone                          | 295,725                   |
| 25                                       | Rural Electric                           | 93,951,897                |
| 19                                       | Telephone & Telegraph                    | 49,907,637                |
| 5  | Railroads                                | 81,110,218                |
|  |  | <u>\$4,035,218,027</u>    |

### Sales Ratio Unit

The Sales Ratio Unit was created in the Spring of 1988 in order to aid the county assessor in correcting county assessments as measured by sales data. This unit also makes recommendations to the Board of Equalization to accept or reject County abstracts based on poor assessment quality. The target for all appraisals is 100% of market value and a Coefficient of Dispersion (COD) between 0-15 (on going).

The unit converts sales data into a ratio, analyzes the results and recommends a course of action. Also, it will provide a monthly sales ratio study and coefficient of dispersion analysis to the county assessor for their review and corrective action.

The Division's Sales Ratio Unit is supported by the University of Wyoming through a contract to; create a new statement of consideration form; provide procedures for auditing data and provide statistical parameters in analyzing sales data. The Division will maintain a close working relationship with the University to substantiate sale ratio studies.

### Mineral Tax Division

The Department of Revenue and Taxation has expended considerable effort to identify problems in establishing value for minerals severed, the

collection of taxes attributed to the value and the maintenance of records essential for its accountability. Due to this effort, the Mineral Tax Division was formed to consolidate the various factions of mineral taxation into one division. This organization change combined personnel from the Ad Valorem Tax Division that were responsible for the appraising of the mineral production, valuation reporting and record maintenance; three auditor/examiners from the Field Services Division; plus clerical staff responsible for collection distribution of severance taxes by the Internal Operations Division.

This next year will see an expanded program for the Mineral Tax Division to increase its administrative capabilities. The 1988 Legislative Session passed House Enrolled Act No. 36 providing for extensive change in the reporting frequency, collection activities and audit responsibilities for mineral taxes. The newly formed Mineral Tax Division has been assigned the responsibility of preparing the rules and regulations as prescribed under House Enrolled Act No. 36, plus administering audit and collection endeavors.

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TABLE I

SHOWING THE VALUATION OF THE STATE  
OF WYOMING IN DETAIL FOR  
THE YEAR 1988

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Irrigated Land - Group "A" |              | Irrigated Land - Group "B" |              | Irrigated Land - Group "C" |              |
|-------------|----------------------------|--------------|----------------------------|--------------|----------------------------|--------------|
|             | Acres                      | Valuation    | Acres                      | Valuation    | Acres                      | Valuation    |
| ALBANY      | -                          | -            | 22,730                     | \$ 760,994   | 45,491                     | \$ 1,057,212 |
| BIG HORN    | 45,893                     | \$ 2,565,832 | 28,590                     | 1,292,175    | 29,769                     | 1,052,546    |
| CAMPBELL    | -                          | -            | -                          | -            | 251                        | 7,756        |
| CARBON      | -                          | -            | 64,735                     | 2,658,180    | 58,084                     | 1,792,910    |
| CONVERSE    | 5,839                      | 300,726      | 18,557                     | 764,553      | 5,974                      | 184,599      |
| CROOK       | -                          | -            | 2,933                      | 120,788      | 1,405                      | 43,042       |
| FREMONT     | 16,242                     | 863,125      | 41,952                     | 1,742,071    | 31,377                     | 976,672      |
| GOSHEN      | 52,302                     | 2,981,214    | 37,493                     | 1,737,821    | 13,929                     | 502,137      |
| HOT SPRINGS | 7,018                      | 361,402      | 11,517                     | 426,129      | 6,735                      | 180,501      |
| JOHNSON     | 11,491                     | 650,798      | 25,907                     | 1,201,273    | 14,680                     | 528,962      |
| LARAMIE     | 667                        | 34,410       | 26,434                     | 1,090,107    | 18,975                     | 586,345      |
| LINCOLN     | 4,846                      | 274,529      | 28,369                     | 1,168,791    | 30,533                     | 943,518      |
| NATRONA     | 10,873                     | 504,394      | 7,424                      | 267,941      | 3,644                      | 93,829       |
| NIOBRARA    | 3,053                      | 157,235      | 4,796                      | 197,596      | 3,010                      | 93,011       |
| PARK        | 38,552                     | 2,184,011    | 49,234                     | 2,157,532    | 23,870                     | 816,187      |
| PLATTE      | 23,596                     | 1,288,349    | 25,676                     | 1,190,101    | 14,925                     | 538,059      |
| SHERIDAN    | 19,696                     | 1,115,789    | 23,664                     | 1,083,716    | 13,990                     | 496,613      |
| SUBLETTE    | -                          | -            | 17,522                     | 630,792      | 68,109                     | 1,753,840    |
| SWEETWATER  | 3                          | 124          | 1,559                      | 64,231       | 16,229                     | 418,914      |
| TETON       | -                          | -            | 4,625                      | 190,569      | 11,615                     | 358,666      |
| UINTA       | -                          | -            | 2,997                      | 101,874      | 22,141                     | 524,516      |
| WASHAKIE    | 28,410                     | 1,541,420    | 11,483                     | 489,332      | 8,963                      | 309,233      |
| WESTON      | -                          | -            | -                          | -            | -                          | -            |
| TOTALS      | 268,481                    | \$14,823,358 | 458,197                    | \$19,336,566 | 443,699                    | \$13,259,068 |

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Irrigated Land - Group "D" |             | Total Irrigated Land |              | Dry Farm - Group "A" |           |
|-------------|----------------------------|-------------|----------------------|--------------|----------------------|-----------|
|             | Acres                      | Valuation   | Acres                | Valuation    | Acres                | Valuation |
| ALBANY      | 5,147                      | \$ 66,429   | 73,368               | \$ 1,884,635 | -                    | -         |
| BIG HORN    | 6,450                      | 127,208     | 110,702              | 5,037,761    | -                    | -         |
| CAMPBELL    | -                          | -           | 251                  | 7,756        | -                    | -         |
| CARBON      | 30,256                     | 623,625     | 153,075              | 5,074,715    | -                    | -         |
| CONVERSE    | 3,987                      | 69,823      | 34,357               | 1,319,701    | -                    | -         |
| CROOK       | 497                        | 8,695       | 4,835                | 172,525      | -                    | -         |
| FREMONT     | 27,893                     | 584,485     | 117,464              | 4,166,353    | -                    | -         |
| GOSHEN      | 15,872                     | 408,752     | 119,596              | 5,629,924    | -                    | -         |
| HOT SPRINGS | 6,225                      | 102,735     | 31,495               | 1,070,767    | -                    | -         |
| JOHNSON     | 7,233                      | 186,243     | 59,311               | 2,567,276    | -                    | -         |
| LARAMIE     | 4,133                      | 74,385      | 50,209               | 1,785,247    | -                    | -         |
| LINCOLN     | 24,553                     | 505,785     | 88,301               | 2,892,623    | 2,529                | \$28,653  |
| NATRONA     | 4,542                      | 46,786      | 26,483               | 912,950      | 121                  | 1,248     |
| NIOBRARA    | 617                        | 11,439      | 11,476               | 459,281      | 60                   | 680       |
| PARK        | 6,833                      | 151,070     | 118,489              | 5,308,800    | -                    | -         |
| PLATTE      | 13,616                     | 350,659     | 77,813               | 3,367,168    | -                    | -         |
| SHERIDAN    | 10,206                     | 253,764     | 67,556               | 2,949,882    | 614                  | 6,955     |
| SUBLETTE    | 55,964                     | 864,643     | 141,595              | 3,249,275    | -                    | -         |
| SWEETWATER  | 4,820                      | 80,579      | 22,611               | 563,848      | -                    | -         |
| TETON       | 2,816                      | 57,980      | 19,056               | 607,215      | -                    | -         |
| UINTA       | 52,801                     | 707,022     | 77,939               | 1,333,412    | -                    | -         |
| WASHAKIE    | 1,446                      | 34,247      | 50,302               | 2,374,232    | -                    | -         |
| WESTON      | -                          | -           | -                    | -            | -                    | -         |
| TOTALS      | 285,907                    | \$5,316,354 | 1,456,284            | \$52,735,346 | 3,324                | \$37,536  |



DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Dry Farm - Group "B" |             | Dry Farm - Group "C" |             | Dry Farm - Group "D" |           |
|-------------|----------------------|-------------|----------------------|-------------|----------------------|-----------|
|             | Acres                | Valuation   | Acres                | Valuation   | Acres                | Valuation |
| ALBANY      | -                    | -           | -                    | -           | -                    | -         |
| BIG HORN    | -                    | -           | -                    | -           | -                    | -         |
| CAMPBELL    | 4,612                | \$ 33,501   | 41,616               | \$ 220,717  | 44,292               | \$166,537 |
| CARBON      | 3,855                | 45,530      | 8,439                | 52,010      | 13,004               | 67,020    |
| CONVERSE    | -                    | -           | 1,219                | 8,080       | 6,097                | 28,417    |
| CROOK       | 74,419               | 688,980     | 38,732               | 288,196     | 22,059               | 125,110   |
| FREMONT     | -                    | -           | -                    | -           | -                    | -         |
| GOSHEN      | 92,841               | 1,053,760   | 54,040               | 502,592     | 20,164               | 140,191   |
| HOT SPRINGS | -                    | -           | -                    | -           | -                    | -         |
| JOHNSON     | 295                  | 2,732       | 3,518                | 25,180      | -                    | -         |
| LARAMIE     | 238,068              | 2,178,421   | 1,891                | 14,183      | 30,878               | 178,167   |
| LINCOLN     | 10,789               | 133,360     | 5,895                | 54,657      | 4,400                | 27,196    |
| NATRONA     | 120                  | 1,112       | 658                  | 5,425       | 337                  | 2,427     |
| NIOBRARA    | 20,595               | 166,550     | 25,969               | 171,852     | 7,047                | 30,053    |
| PARK        | -                    | -           | -                    | -           | -                    | -         |
| PLATTE      | 41,075               | 359,449     | 55,121               | 413,462     | 51                   | 291       |
| SHERIDAN    | 8,323                | 78,906      | 13,039               | 101,693     | 10,242               | 58,426    |
| SUBLETTE    | -                    | -           | -                    | -           | -                    | -         |
| SWEETWATER  | -                    | -           | -                    | -           | -                    | -         |
| TETON       | 707                  | 8,744       | 2,107                | 19,539      | 1,329                | 8,192     |
| UINTA       | -                    | -           | -                    | -           | -                    | -         |
| WASHAKIE    | -                    | -           | -                    | -           | -                    | -         |
| WESTON      | 17,274               | 136,032     | 17,357               | 105,491     | -                    | -         |
| TOTALS      | 512,973              | \$4,887,077 | 269,601              | \$1,983,077 | 159,900              | \$832,027 |

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Total Dry Farm |             | Range - Group "A" |             | Range - Group "B" |             |
|-------------|----------------|-------------|-------------------|-------------|-------------------|-------------|
|             | Acres          | Valuation   | Acres             | Valuation   | Acres             | Valuation   |
| ALBANY      | -              | -           | 31,239            | \$ 561,053  | 47,398            | \$ 183,420  |
| BIG HORN    | -              | -           | 42,855            | 435,434     | 12,390            | 53,220      |
| CAMPBELL    | 90,520         | \$ 420,755  | 1,256             | 16,945      | 80,745            | 316,210     |
| CARBON      | 25,298         | 164,560     | 1,233             | 11,500      | 94,906            | 349,855     |
| CONVERSE    | 7,316          | 36,497      | 4,498             | 70,713      | 72,971            | 296,263     |
| CROOK       | 135,210        | 1,102,286   | -                 | -           | 45,330            | 206,052     |
| FREMONT     | -              | -           | 26,125            | 326,379     | 23,585            | 81,874      |
| GOSHEN      | 167,045        | 1,696,543   | 1,629             | 30,219      | 498,153           | 2,565,507   |
| HOT SPRINGS | -              | -           | 17,781            | 146,709     | 61,650            | 252,766     |
| JOHNSON     | 3,813          | 27,912      | 10,550            | 186,796     | 73,053            | 302,873     |
| LARAMIE     | 270,837        | 2,370,771   | 1,287             | 23,116      | 3,266             | 13,258      |
| LINCOLN     | 23,613         | 243,866     | 15,352            | 237,210     | 45,064            | 133,862     |
| NATRONA     | 1,236          | 10,212      | 27,336            | 135,042     | 52,813            | 217,588     |
| NIOBRARA    | 53,671         | 369,135     | 4,426             | 60,104      | 50,265            | 196,546     |
| PARK        | -              | -           | 150               | 1,545       | 184,529           | 611,406     |
| PLATTE      | 96,247         | 773,202     | 1,348             | 18,061      | 35,940            | 147,375     |
| SHERIDAN    | 32,218         | 245,980     | 3,608             | 63,551      | 24,174            | 107,029     |
| SUBLETTE    | -              | -           | 79,461            | 1,063,992   | 31,799            | 131,016     |
| SWEETWATER  | -              | -           | 33,943            | 543,868     | 29,608            | 85,246      |
| TETON       | 4,143          | 36,475      | 11,122            | 215,422     | 742               | 3,898       |
| UINTA       | -              | -           | 33,219            | 376,380     | 46,520            | 143,822     |
| WASHAKIE    | -              | -           | 12,432            | 192,990     | 11,241            | 44,289      |
| WESTON      | 34,631         | 241,523     | -                 | -           | 38,713            | 154,220     |
| TOTALS      | 945,798        | \$7,739,717 | 360,850           | \$4,717,029 | 1,564,855         | \$6,597,595 |

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Range - Group "C" |              | Range - Group "D" |              | Range - Group "E" |             |
|-------------|-------------------|--------------|-------------------|--------------|-------------------|-------------|
|             | Acres             | Valuation    | Acres             | Valuation    | Acres             | Valuation   |
| ALBANY      | 614,923           | \$ 2,232,186 | 599,401           | \$ 1,084,938 | 262,790           | \$ 296,943  |
| BIG HORN    | 35,598            | 136,459      | 63,741            | 161,382      | 28,650            | 88,531      |
| CAMPBELL    | 1,280,815         | 3,827,124    | 427,145           | 771,204      | 233,271           | 264,071     |
| CARBON      | 814,299           | 2,725,985    | 597,041           | 1,169,705    | 268,067           | 331,265     |
| CONVERSE    | 1,025,286         | 3,403,946    | 543,943           | 1,142,322    | 198,480           | 220,314     |
| CROOK       | 675,721           | 2,734,906    | 350,203           | 944,484      | 89,697            | 166,520     |
| FREMONT     | 303,928           | 862,875      | 191,368           | 328,406      | 56,438            | 58,778      |
| GOSHEN      | 347,199           | 1,423,574    | 130,238           | 403,764      | 21,196            | 43,449      |
| HOT SPRINGS | 101,095           | 313,401      | 103,757           | 212,704      | 74,681            | 78,416      |
| JOHNSON     | 748,484           | 2,732,369    | 465,935           | 1,014,617    | 98,123            | 136,388     |
| LARAMIE     | 956,192           | 3,138,718    | 66,624            | 154,645      | 85,360            | 103,490     |
| LINCOLN     | 168,073           | 401,708      | 98,627            | 122,297      | 101,628           | 104,675     |
| NATRONA     | 638,047           | 2,105,555    | 488,312           | 1,206,130    | 177,000           | 292,050     |
| NIOBRARA    | 652,571           | 2,045,288    | 387,602           | 766,065      | 103,192           | 111,090     |
| PARK        | 189,422           | 475,883      | 118,754           | 162,923      | 92,353            | 95,853      |
| PLATTE      | 355,023           | 1,278,074    | 195,110           | 448,774      | 210,526           | 242,110     |
| SHERIDAN    | 388,168           | 1,581,837    | 287,028           | 868,865      | 201,368           | 373,347     |
| SUBLETTE    | 212,528           | 656,719      | 66,227            | 136,418      | 18,254            | 18,792      |
| SWEETWATER  | 466,094           | 941,017      | 871,147           | 1,229,294    | 314,111           | 412,580     |
| TETON       | 7,439             | 35,601       | 7,520             | 33,451       | 1,330             | 4,120       |
| UINTA       | 270,230           | 697,223      | 198,996           | 308,464      | 91,994            | 94,761      |
| WASHAKIE    | 142,155           | 536,741      | 77,795            | 167,466      | 16,773            | 27,983      |
| WESTON      | 300,745           | 940,341      | 351,165           | 650,764      | 247,927           | 287,076     |
| TOTALS      | 10,694,035        | \$35,227,530 | 6,687,679         | \$13,489,082 | 2,993,209         | \$3,852,602 |

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Total Range |              | Farmsteads |             | Timberland |           |
|-------------|-------------|--------------|------------|-------------|------------|-----------|
|             | Acres       | Valuation    | Acres      | Valuation   | Acres      | Valuation |
| ALBANY      | 1,555,751   | \$ 4,358,540 | 1,719      | \$ 531,141  | -          | -         |
| BIG HORN    | 183,234     | 875,026      | 1,765      | 215,521     | -          | -         |
| CAMPBELL    | 2,023,232   | 5,195,554    | 2,100      | 525,018     | 8,328      | \$17,156  |
| CARBON      | 1,775,546   | 4,588,310    | 1,365      | 205,550     | 6,726      | 12,400    |
| CONVERSE    | 1,845,178   | 5,133,558    | 918        | 91,800      | -          | -         |
| CROOK       | 1,160,951   | 4,051,962    | 1,345      | 138,535     | -          | -         |
| FREMONT     | 601,444     | 1,658,312    | 2,158      | 657,967     | -          | -         |
| GOSHEN      | 998,415     | 4,466,513    | 2,243      | 695,330     | -          | -         |
| HOT SPRINGS | 358,964     | 1,003,996    | 681        | 139,773     | -          | -         |
| JOHNSON     | 1,396,145   | 4,373,043    | 2,203      | 290,462     | -          | -         |
| LARAMIE     | 1,112,729   | 3,433,227    | 3,357      | 587,394     | -          | -         |
| LINCOLN     | 428,744     | 999,752      | 3,059      | 473,150     | 5,491      | 5,650     |
| NATRONA     | 1,383,508   | 3,956,365    | 883        | 331,125     | -          | -         |
| NIOBRARA    | 1,198,056   | 3,179,093    | 2,680      | 276,040     | 12,515     | 16,450    |
| PARK        | 585,208     | 1,347,610    | 1,828      | 282,400     | -          | -         |
| PLATTE      | 797,947     | 2,134,394    | 1,550      | 181,631     | -          | -         |
| SHERIDAN    | 904,346     | 2,994,629    | 2,859      | 561,857     | -          | -         |
| SUBLETTE    | 408,269     | 2,006,937    | 1,546      | 278,725     | 110        | 2,650     |
| SWEETWATER  | 1,714,903   | 3,212,005    | 400        | 127,891     | -          | -         |
| TETON       | 28,153      | 292,492      | 479        | 163,140     | 2,130      | 13,166    |
| UINTA       | 640,959     | 1,620,650    | 2,044      | 358,574     | -          | -         |
| WASHAKIE    | 260,396     | 969,469      | 923        | 171,903     | -          | -         |
| WESTON      | 938,550     | 2,032,401    | 356        | 73,422      | -          | -         |
| TOTALS      | 22,300,628  | \$63,883,838 | 38,461     | \$7,358,349 | 35,300     | \$67,472  |

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Waste and Bog Land |             | Other Land |             | Summer Homes or Cabins |             |
|-------------|--------------------|-------------|------------|-------------|------------------------|-------------|
|             | Acres              | Valuation   | Acres      | Valuation   | Acres                  | Valuation   |
| ALBANY      | 144,024            | \$ 148,337  | 22,567     | \$ 629,828  | 4,484                  | \$ 528,420  |
| BIG HORN    | 42,129             | 42,896      | 23,601     | 109,442     | -                      | -           |
| CAMPBELL    | 212,405            | 218,761     | -          | -           | -                      | -           |
| CARBON      | 3,794              | 3,850       | 28,494     | 560,175     | 467                    | 57,445      |
| CONVERSE    | 69,098             | 69,098      | -          | -           | 375                    | 36,250      |
| CROOK       | 72,201             | 74,327      | 8,823      | 560,922     | -                      | -           |
| FREMONT     | 76,692             | 78,911      | 350        | -           | -                      | -           |
| GOSHEN      | 143                | 151         | -          | -           | 35                     | 3,060       |
| HOT SPRINGS | 4,156              | 4,364       | -          | -           | 29                     | 3,654       |
| JOHNSON     | 116,667            | 120,161     | -          | -           | -                      | -           |
| LARAMIE     | 17,666             | 18,195      | 17,324     | 930,589     | -                      | -           |
| LINCOLN     | 10,176             | 10,472      | 11,358     | 418,594     | -                      | -           |
| NATRONA     | 79,168             | 79,168      | 8,658      | 235,932     | -                      | 414,685     |
| NIOBRARA    | 42,902             | 44,179      | -          | -           | 2,256                  | 137,419     |
| PARK        | 14,503             | 14,503      | -          | -           | -                      | -           |
| PLATTE      | 71,072             | 73,202      | -          | -           | -                      | -           |
| SHERIDAN    | 1,308              | 1,345       | -          | -           | 178                    | 32,295      |
| SUBLETTE    | 6,084              | 6,267       | -          | -           | 1,695                  | 145,567     |
| SWEETWATER  | 59,286             | 61,046      | -          | -           | -                      | -           |
| TETON       | 630                | 805         | -          | -           | 3,032                  | 382,392     |
| UINTA       | 14,744             | 15,178      | -          | -           | 1,219                  | 235,670     |
| WASHAKIE    | 32,003             | 32,937      | -          | -           | 121                    | 67,448      |
| WESTON      | 79,564             | 81,951      | -          | -           | 6                      | 2,706       |
| TOTALS      | 1,170,415          | \$1,200,104 | 121,175    | \$3,445,482 | 13,897                 | \$2,047,011 |

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

| County      | Lands Exempt Mineral<br>Production Acres | Total Taxable Lands |               |
|-------------|--|---------------------|---------------|
|             |  | Acres               | Valuation     |
| ALBANY      | 1,383                                    | 1,801,913           | \$ 8,080,901  |
| BIG HORN    | 5,534                                    | 361,431             | 6,280,646     |
| CAMPBELL    | 69,521                                   | 2,336,836           | 6,385,000     |
| CARBON      | 4,405                                    | 1,994,765           | 10,667,005    |
| CONVERSE    | 42,547                                   | 1,957,242           | 6,686,904     |
| CROOK       | 19,327                                   | 1,383,365           | 6,100,557     |
| FREMONT     | 1,707                                    | 798,108             | 6,561,543     |
| GOSHEN      | -  | 1,287,477           | 12,491,521    |
| HOT SPRINGS | 3,121                                    | 395,325             | 2,222,554     |
| JOHNSON     | 9,419                                    | 1,578,139           | 7,378,854     |
| LARAMIE     | 4,427                                    | 1,472,122           | 9,125,423     |
| LINCOLN     | 500                                      | 570,742             | 5,044,107     |
| NATRONA     | -  | 1,499,936           | 5,940,437     |
| NIOBRARA    | 8,775                                    | 1,323,556           | 4,481,597     |
| PARK        | 9,570                                    | 720,028             | 6,953,313     |
| PLATTE      | -  | 1,044,629           | 6,529,597     |
| SHERIDAN    | 1,240                                    | 1,008,465           | 6,785,988     |
| SUBLETTE    | 3,419                                    | 559,299             | 5,689,421     |
| SWEETWATER  | -  | 1,797,200           | 3,964,790     |
| TETON       | -  | 57,623              | 1,495,685     |
| UINTA       | 964                                      | 736,905             | 3,563,484     |
| WASHAKIE    | 1,350                                    | 343,745             | 3,615,989     |
| WESTON      | 41,642                                   | 1,053,107           | 2,432,003     |
| TOTALS      | 228,851                                  | 26,081,958          | \$138,477,319 |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Improvements on<br>Agricultural Lands | Improvements on<br>Land Not Taxable | Total Improvements<br>on Lands | Improved Incorporated<br>Town Lots |
|-------------|---------------------------------------|-------------------------------------|--------------------------------|------------------------------------|
| ALBANY      | \$ 2,114,948                          | \$ 285,307                          | \$ 2,400,255                   | \$ 11,579,831                      |
| BIG HORN    | 4,286,933                             | 185,365                             | 4,472,298                      | ---                                |
| CAMPBELL    | 2,898,889                             | ---                                 | 2,898,889                      | 14,678,782                         |
| CARBON      | 2,125,520                             | 64,190                              | 2,189,710                      | 4,836,690                          |
| CONVERSE    | 2,438,995                             | 29,614                              | 2,468,609                      | 2,785,871                          |
| CROOK       | 3,860,961                             | 2,431                               | 3,863,392                      | 854,232                            |
| FREMONT     | 5,544,364                             | 226,741                             | 5,771,105                      | 5,476,662                          |
| GOSHEN      | 6,311,889                             | 61,274                              | 6,373,163                      | 1,525,833                          |
| HOT SPRINGS | 1,188,854                             | 439,389                             | 1,628,243                      | 1,151,792                          |
| JOHNSON     | 6,309,706                             | 129,102                             | 6,438,808                      | 2,296,226                          |
| LARAMIE     | 4,860,912                             | 128,308                             | 4,989,220                      | 18,283,782                         |
| LINCOLN     | 5,245,979                             | 1,812                               | 5,247,791                      | 2,752,173                          |
| NATRONA     | 1,659,849                             | 418,171                             | 2,078,020                      | 34,465,204                         |
| NIOBRARA    | 2,290,185                             | 59,803                              | 2,349,988                      | 448,601                            |
| PARK        | 5,635,366                             | 535,786                             | 6,171,152                      | 5,118,262                          |
| PLATTE      | 3,402,870                             | 39,488                              | 3,442,358                      | 773,077                            |
| SHERIDAN    | 6,282,890                             | 246,058                             | 6,528,948                      | 8,179,845                          |
| SUBLETTE    | 2,402,914                             | 233,137                             | 2,636,051                      | 1,390,610                          |
| SWEETWATER  | 1,238,967                             | ---                                 | 1,238,967                      | 42,641,031                         |
| TETON       | 1,180,707                             | 3,619,010                           | 4,799,717                      | 12,253,197                         |
| UINTA       | 2,635,457                             | ---                                 | 2,635,457                      | 5,369,785                          |
| WASHAKIE    | 1,570,849                             | 478,223                             | 2,049,072                      | 2,028,867                          |
| WESTON      | 1,828,730                             | 227,871                             | 2,056,601                      | 946,890                            |
| TOTALS      | \$77,316,734                          | \$7,411,080                         | \$84,727,814                   | \$179,837,243                      |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Vacant Incorporated<br>Town Lots | Improved Unincorp.<br>Rural Subdivision Lots | Vacant Unincorporated<br>Rural Subdivision Lots | Improvements on<br>Incorporated Town Lots |
|-------------|----------------------------------|--|---|---|
| ALBANY      | ---                              | \$ 1,315,525                                 | ---   | \$ 36,702,448                             |
| BIG HORN    | \$ 2,242,539                     | 2,138  | ---   | 6,850,864                                 |
| CAMPBELL    | ---                              | 4,100,556                                    | ---   | 32,699,157                                |
| CARBON      | ---                              | 417,205                                      | ---   | 21,294,425                                |
| CONVERSE    | ---                              | 726,463                                      | ---   | 9,321,096                                 |
| CROOK       | 299,465                          | 208,225                                      | \$ 185,525                                      | 2,536,148                                 |
| FREMONT     | 1,152,652                        | 1,340,996                                    | 1,598,491                                       | 19,699,373                                |
| GOSHEN      | 106,627                          | 329,120                                      | 145,954   | 9,520,690                                 |
| HOT SPRINGS | ---                              | 260,650                                      | ---   | 4,277,797                                 |
| JOHNSON     | ---                              | 1,384,772                                    | ---   | 6,938,475                                 |
| LARAMIE     | 2,448,998                        | 2,850,534                                    | 2,319,417                                       | 69,820,452                                |
| LINCOLN     | ---                              | 2,828,611                                    | ---   | 7,660,254                                 |
| NATRONA     | ---                              | 614,112                                      | ---   | 114,911,418                               |
| NIOBRARA    | 104,203                          | 13,903                                       | ---   | 1,937,654                                 |
| PARK        | ---                              | 3,208,601                                    | ---   | 16,904,414                                |
| PLATTE      | 149,656                          | 68,921                                       | 129,739   | 5,371,406                                 |
| SHERIDAN    | ---                              | ---  | ---   | 26,476,801                                |
| SUBLETTE    | ---                              | 3,988,576                                    | ---   | 2,865,193                                 |
| SWEETWATER  | 4,204,273                        | 3,547,537                                    | 1,259,357                                       | 12,339,411                                |
| TETON       | ---                              | 16,932,585                                   | ---   | 5,667,127                                 |
| UINTA       | ---                              | 1,416,083                                    | ---   | 14,712,823                                |
| WASHAKIE    | ---                              | 1,013,042                                    | ---   | 7,820,529                                 |
| WESTON      | 536,129                          | 72,960                                       | 133,806   | 4,412,748                                 |
| TOTALS      | \$11,244,542                     | \$46,641,115                                 | \$5,772,289                                     | \$440,740,703                             |



DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Improvements on Unincorporated Rural Lots | Total Town Lots and Improvements | Improved Commercial Lots | Vacant Commercial Land |
|-------------|---|----------------------------------|--------------------------|------------------------|
| ALBANY      | \$ 2,995,323                              | \$ 52,593,127                    | \$ 885,951               | ---                    |
| BIG HORN    | 12,473                                    | 9,108,014                        | 403,584                  | \$ 42,754              |
| CAMPBELL    | 8,327,519                                 | 59,806,014                       | ---                      | ---                    |
| CARBON      | 798,220                                   | 27,346,540                       | ---                      | ---                    |
| CONVERSE    | 1,609,447                                 | 14,442,877                       | 872,540                  | ---                    |
| CROOK       | 384,562                                   | 4,468,157                        | 268,781                  | ---                    |
| FREMONT     | 4,993,231                                 | 34,261,405                       | 12,611,192               | 288,845                |
| GOSHEN      | 1,801,259                                 | 13,429,483                       | 492,623                  | ---                    |
| HOT SPRINGS | 165,883                                   | 5,856,122                        | 445,413                  | ---                    |
| JOHNSON     | 2,874,944                                 | 13,494,417                       | ---                      | ---                    |
| LARAMIE     | 15,942,834                                | 111,666,017                      | 11,056,255               | 2,765,308              |
| LINCOLN     | 3,341,398                                 | 16,582,436                       | 669,376                  | ---                    |
| NATRONA     | ---                                       | 149,990,734                      | 1,933,971                | ---                    |
| NIOBRARA    | 18,819                                    | 2,523,180                        | 246,225                  | 16,937                 |
| PARK        | 6,652,104                                 | 31,883,381                       | 2,720,036                | ---                    |
| PLATTE      | 928,668                                   | 7,421,467                        | 262,699                  | 59,675                 |
| SHERIDAN    | ---                                       | 34,656,646                       | 7,008                    | ---                    |
| SUBLETTE    | 4,054,138                                 | 12,298,517                       | 880,281                  | ---                    |
| SWEETWATER  | 1,514,257                                 | 65,505,866                       | 1,505,341                | ---                    |
| TETON       | 11,564,921                                | 46,417,830                       | 5,300,490                | ---                    |
| UINTA       | 2,071,879                                 | 23,570,570                       | 5,201,114                | ---                    |
| WASHAKIE    | 3,030,242                                 | 13,892,680                       | 1,020,004                | ---                    |
| WESTON      | 672,478                                   | 6,775,011                        | 521,858                  | 146,782                |
| TOTALS      | \$73,754,599                              | \$757,990,491                    | \$47,304,742             | \$3,320,301            |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Improvements On<br>Industrial Land | Total Industrial<br>Land and Improvement | Non AG Lands and Lots<br>Unplatted | Improvements on Non AG<br>Lands & Lots Unplatted |
|-------------|------------------------------------|--|------------------------------------|--|
| ALBANY      | \$2,885,727                        | \$2,889,783                              | \$ 1,325,668                       | \$ 2,662,785                                     |
| BIG HORN    | ---                                | ---                                      | 288,813                            | 1,327,360  |
| CAMPBELL    | ---                                | ---                                      | 2,789,806                          | 2,894,068  |
| CARBON      | ---                                | ---                                      | ---                                | 3,349,195  |
| CONVERSE    | ---                                | ---                                      | 370,221                            | 1,665,861  |
| CROOK       | 612,108                            | 629,258                                  | 79,076                             | 139,488  |
| FREMONT     | ---                                | ---                                      | 1,882,779                          | 5,943,323  |
| GOSHEN      | 953,620                            | 974,140                                  | ---                                | ---  |
| HOT SPRINGS | ---                                | ---                                      | 146,537                            | 581,229  |
| JOHNSON     | ---                                | ---                                      | ---                                | ---  |
| LARAMIE     | 420,212                            | 490,555                                  | 1,427,234                          | 3,995,781  |
| LINCOLN     | ---                                | ---                                      | ---                                | ---  |
| NATRONA     | ---                                | ---                                      | 1,059,293                          | 5,586,447  |
| NIOBRARA    | ---                                | ---                                      | ---                                | 253,348  |
| PARK        | ---                                | ---                                      | 1,760,524                          | 4,019,518  |
| PLATTE      | ---                                | ---                                      | 384,493                            | 1,436,751  |
| SHERIDAN    | ---                                | ---                                      | 2,088,366                          | 11,317,351                                       |
| SUBLETTE    | ---                                | ---                                      | 137,319                            | 124,898  |
| SWEETWATER  | ---                                | 298,362                                  | 196,756                            | 125,076  |
| TETON       | ---                                | ---                                      | 5,571,055                          | ---  |
| UINTA       | ---                                | ---                                      | ---                                | ---  |
| WASHAKIE    | ---                                | 112,707                                  | ---                                | ---  |
| WESTON      | 3,928                              | 20,948                                   | 412,028                            | 756,038  |
| TOTALS      | \$4,875,595                        | \$5,415,753                              | \$19,919,968                       | \$46,178,517                                     |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Total Other<br>Lands and Lots | Total Real<br>Property |
|-------------|-------------------------------|------------------------|
| ALBANY      | \$ 3,988,453                  | \$ 74,160,566          |
| BIG HORN    | 1,616,173                     | 24,559,614             |
| CAMPBELL    | 5,683,874                     | 74,773,777             |
| CARBON      | 3,349,195                     | 43,552,450             |
| CONVERSE    | 2,036,082                     | 30,338,651             |
| CROOK       | 218,564                       | 16,840,207             |
| FREMONT     | 7,826,102                     | 69,460,107             |
| GOSHEN      | ---                           | 36,127,155             |
| HOT SPRINGS | 727,766                       | 12,771,995             |
| JOHNSON     | ---                           | 27,312,079             |
| LARAMIE     | 5,423,015                     | 178,353,229            |
| LINCOLN     | ---                           | 32,057,332             |
| NATRONA     | 6,645,740                     | 169,241,580            |
| NIOBRARA    | 253,348                       | 10,735,195             |
| PARK        | 5,780,042                     | 63,976,316             |
| PLATTE      | 1,821,244                     | 21,973,613             |
| SHERIDAN    | 13,405,717                    | 61,595,217             |
| SUBLETTE    | 262,217                       | 23,890,978             |
| SWEETWATER  | 321,832                       | 80,312,517             |
| TETON       | 5,571,055                     | 72,684,923             |
| UINTA       | ---                           | 45,043,670             |
| WASHAKIE    | ---                           | 24,779,234             |
| WESTON      | 1,168,066                     | 15,276,641             |
| TOTALS      | \$66,098,485                  | \$1,209,817,046        |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Construction<br>Equipment | Farming Uten-<br>sils-etc. * | Harvest<br>Equipment | Tractors    | Gas & Electric<br>Engines | Saddles and<br>Harness |
|-------------|---------------------------|------------------------------|----------------------|-------------|---------------------------|------------------------|
| ALBANY      | \$ 319,274                | \$ 52,746                    | \$ 91,100            | \$ 235,939  | \$ 2,136                  | \$ 20,374              |
| BIG HORN    | 303,860                   | 152,253                      | 172,653              | 280,281     | 500                       | 21,290                 |
| CAMPBELL    | 1,415,128                 | 124,157                      | 184,223              | 442,888     | 1,634                     | 11,240                 |
| CARBON      | 478,825                   | 100,360                      | 178,260              | 317,565     | ---                       | 13,420                 |
| CONVERSE    | 829,585                   | 92,303                       | 182,484              | 320,412     | 1,156                     | 9,721                  |
| CROOK       | 384,545                   | 351,932                      | 296,563              | 536,336     | 955                       | 12,539                 |
| FREMONT     | 658,771                   | 31,943                       | 519,011              | 520,968     | 531                       | 39,424                 |
| GOSHEN      | 344,531                   | 399,757                      | 681,734              | 1,029,945   | 360                       | 9,805                  |
| HOT SPRINGS | 218,746                   | 78,724                       | 69,476               | 113,442     | 3,560                     | 14,802                 |
| JOHNSON     | 557,480                   | 201,506                      | 649,060              | 741,754     | 5,906                     | 94,495                 |
| LARAMIE     | 1,639,432                 | 357,761                      | 324,456              | 705,771     | 995                       | 4,366                  |
| LINCOLN     | 192,399                   | 2,296                        | 174,430              | 252,169     | ---                       | 11,140                 |
| NATRONA     | 923,453                   | 78,196                       | 17,182               | 76,278      | 7,500                     | 6,657                  |
| NIOBRARA    | 299,092                   | 171,910                      | 147,421              | 215,854     | 85                        | 6,930                  |
| PARK        | 658,403                   | 518,853                      | 478,518              | 602,250     | ---                       | 48,171                 |
| PLATTE      | 133,208                   | 272,855                      | 256,954              | 499,258     | 1,800                     | 4,207                  |
| SHERIDAN    | 348,754                   | 196,842                      | 162,693              | 319,715     | 165                       | 16,729                 |
| SUBLETTE    | 240,332                   | 36,418                       | 144,703              | 196,294     | 2,480                     | 27,331                 |
| SWEETWATER  | 1,077,843                 | 26,776                       | 39,061               | 57,593      | 600                       | 1,880                  |
| TETON       | 730,995                   | 107,397                      | 29,217               | 278,998     | 23,231                    | 50,405                 |
| UINTA       | 856,369                   | 25,673                       | 135,487              | 244,129     | ---                       | 7,620                  |
| WASHAKIE    | 221,878                   | 79,694                       | 310,968              | 482,618     | ---                       | 4,050                  |
| WESTON      | 391,607                   | 69,321                       | 118,084              | 193,622     | 1,304                     | 13,372                 |
| TOTAL       | \$13,224,510              | \$3,529,673                  | \$5,363,738          | \$8,664,079 | \$54,898                  | \$449,968              |

\* This includes wagons, vehicles, and machinery.

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Mechanics Tools,<br>Shop Equipment | Sprinkler<br>Irrigation Sys | Cable TV<br>Systems | Airplanes   | Libraries -<br>Private & Law | Mining<br>Machinery |
|-------------|------------------------------------|-----------------------------|---------------------|-------------|------------------------------|---------------------|
| ALBANY      | \$ 23,968                          | \$19,552                    | \$ 64,150           | \$ 363,406  | \$ 10,726                    | ---                 |
| BIG HORN    | 77,828                             | ---                         | 7,129               | 145,293     | 5,560                        | ---                 |
| CAMPBELL    | 4,126,059                          | 91                          | 178,890             | 256,833     | 5,697                        | \$23,002,615        |
| CARBON      | 143,295                            | 16,750                      | 63,405              | 130,385     | 3,260                        | 6,812,945           |
| CONVERSE    | 88,205                             | 11,069                      | 53,677              | 82,376      | 2,832                        | ---                 |
| CROOK       | 43,246                             | ---                         | 8,528               | 27,715      | 2,097                        | ---                 |
| FREMONT     | 344,327                            | ---                         | 110,409             | 278,333     | 9,180                        | 21,104              |
| GOSHEN      | 110,420                            | ---                         | 4,700               | 26,315      | 3,400                        | ---                 |
| HOT SPRINGS | 120,789                            | 4,540                       | 11,562              | 44,027      | 1,120                        | 317                 |
| JOHNSON     | 102,638                            | ---                         | 94,802              | 138,812     | 7,623                        | ---                 |
| LARAMIE     | 455,320                            | ---                         | 118,474             | 239,196     | 29,219                       | ---                 |
| LINCOLN     | 5,170                              | ---                         | 31,648              | 20,844      | 964                          | 4,373,560           |
| NATRONA     | 3,268,227                          | ---                         | 157,050             | 1,053,442   | 17,984                       | ---                 |
| NIOBRARA    | 11,460                             | ---                         | 9,424               | 29,988      | 1,900                        | ---                 |
| PARK        | 266,619                            | ---                         | 33,428              | 637,856     | 12,221                       | ---                 |
| PLATTE      | 37,576                             | 187                         | 25,486              | 32,259      | 894                          | 130,974             |
| SHERIDAN    | 1,445,512                          | ---                         | 45,351              | 217,569     | 20,434                       | 116,376             |
| SUBLETTE    | 68,454                             | 300                         | 38,313              | 234,447     | 1,632                        | 12,263              |
| SWEETWATER  | 716,093                            | ---                         | 705,894             | 243,912     | 3,546                        | 335,884             |
| TETON       | 220,923                            | ---                         | 57,305              | 416,450     | 5,795                        | ---                 |
| UINTA       | 543,266                            | ---                         | 188,824             | 41,746      | 3,608                        | 32,345              |
| WASHAKIE    | 107,326                            | ---                         | 18,794              | 187,341     | 7,873                        | 3,421               |
| WESTON      | 68,299                             | ---                         | 12,011              | 73,427      | 704                          | 16,187              |
| TOTALS      | \$12,395,020                       | \$52,489                    | \$2,039,254         | \$4,921,972 | \$158,269                    | \$34,857,991        |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Sawmills  | Boats    | Commercial<br>Furniture<br>& Fixtures | Transportable<br>Homes | Billiard, Pool<br>& Bowling<br>Equipment | Cinema<br>and Theater<br>Equipment |
|-------------|-----------|----------|---------------------------------------|------------------------|--|------------------------------------|
| ALBANY      | \$165,577 | ---      | \$ 2,505,097                          | \$ 1,813,088           | \$ 28,465                                | \$ 8,045                           |
| BIG HORN    | 667       | ---      | 363,389                               | 1,284,701              | 9,611                                    | 6,709                              |
| CAMPBELL    | ---       | ---      | 3,443,282                             | 4,783,408              | 61,766                                   | 30,050                             |
| CARBON      | 160,290   | ---      | 1,259,610                             | 1,261,380              | 14,010                                   | 5,000                              |
| CONVERSE    | 469       | ---      | 600,252                               | 2,129,922              | 7,675                                    | 1,785                              |
| CROOK       | 35,033    | ---      | 150,920                               | 1,586,792              | 3,502                                    | ---                                |
| FREMONT     | 98,014    | \$ 81    | 3,135,595                             | 3,371,425              | 19,941                                   | 10,816                             |
| GOSHEN      | ---       | ---      | 805,241                               | 1,640,041              | 11,800                                   | 2,350                              |
| HOT SPRINGS | ---       | ---      | 438,795                               | 767,457                | 6,155                                    | 3,528                              |
| JOHNSON     | 12,888    | ---      | 995,164                               | 1,047,158              | 7,577                                    | 2,743                              |
| LARAMIE     | 27,279    | ---      | 9,438,136                             | 5,925,658              | 39,594                                   | 35,394                             |
| LINCOLN     | 214,268   | ---      | 843,495                               | 2,404,559              | 5,291                                    | 500                                |
| NATRONA     | ---       | ---      | 6,749,833                             | 4,723,102              | 68,906                                   | 13,823                             |
| NIOBRARA    | 215       | ---      | 300,607                               | 301,605                | 1,627                                    | 1,500                              |
| PARK        | 28,221    | 9,941    | 2,378,213                             | 2,673,361              | 29,930                                   | 1,781                              |
| PLATTE      | 6,804     | 2,902    | 550,615                               | 1,882,690              | 5,303                                    | ---                                |
| SHERIDAN    | 7,900     | ---      | 2,296,821                             | 2,437,653              | 29,749                                   | ---                                |
| SUBLETTE    | ---       | 2,867    | 305,116                               | 521,639                | ---                                      | 3,090                              |
| SWEETWATER  | ---       | 1,927    | 2,736,863                             | 6,414,958              | 7,616                                    | 10,500                             |
| TETON       | 3,729     | 70,457   | 3,101,379                             | 960,733                | 16,812                                   | 2,862                              |
| UINTA       | ---       | ---      | 4,009,880                             | 2,781,039              | 68,915                                   | 14,215                             |
| WASHAKIE    | ---       | ---      | 795,174                               | 744,360                | 7,553                                    | 10,074                             |
| WESTON      | 73,708    | ---      | 402,196                               | 1,601,184              | 9,117                                    | 2,424                              |
| TOTALS      | \$835,062 | \$88,175 | \$47,605,673                          | \$53,057,913           | \$460,915                                | \$167,189                          |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Sugar<br>Refineries | Coal<br>Plants | Oil<br>Refineries | Oil Rigs<br>Drilling Equip.<br>Casing, Etc. | Oil & Gas Well<br>Supplies, Equip<br>Tanks, Lease<br>Gathering Line | Gas & Carbon<br>Plants |
|-------------|---------------------|----------------|-------------------|---|---|------------------------|
| ALBANY      | ---                 | ---            | ---               | \$ 22,258                                   | \$ 125,091  | ---                    |
| BIG HORN    | \$ 418,192          | ---            | \$ 18,714         | 54,510                                      | 1,453,472   | \$ 286,951             |
| CAMPBELL    | ---                 | \$44,216,894   | ---               | 968,837                                     | 10,389,351  | 2,725,165              |
| CARBON      | ---                 | ---            | 3,244,145         | 258,505                                     | 1,283,755   | 3,283,690              |
| CONVERSE    | ---                 | ---            | ---               | 640,653                                     | 7,137,926   | 2,432,670              |
| CROOK       | ---                 | ---            | ---               | 85,790                                      | 1,283,193   | 7,588                  |
| FREMONT     | ---                 | ---            | ---               | 447,892                                     | 2,439,660   | 818,145                |
| GOSHEN      | 810,398             | ---            | ---               | 36,902                                      | ---   | ---                    |
| HOT SPRINGS | ---                 | ---            | ---               | 65,487                                      | 2,008,646   | ---                    |
| JOHNSON     | ---                 | ---            | ---               | 448,953                                     | 2,343,263   | ---                    |
| LARAMIE     | ---                 | ---            | 1,624,892         | 63,710                                      | 484,655   | ---                    |
| LINCOLN     | ---                 | 550,494        | 38,974            | 395,529                                     | 2,840,488   | 57,067,785             |
| NATRONA     | ---                 | ---            | 6,966,781         | 5,509,307                                   | 2,677,669   | 196,172                |
| NIOBRARA    | ---                 | ---            | ---               | 20,240                                      | 809,750   | 731,086                |
| PARK        | 21,311              | ---            | 143,750           | 449,803                                     | 8,846,580   | 1,469,547              |
| PLATTE      | ---                 | ---            | ---               | ---   | ---   | ---                    |
| SHERIDAN    | ---                 | ---            | ---               | 44,676                                      | 21,696  | ---                    |
| SUBLETTE    | ---                 | ---            | ---               | 503,728                                     | 2,806,459   | 34,949,216             |
| SWEETWATER  | ---                 | 19,820,137     | 1,351             | 385,032                                     | 12,462,289  | 2,380,380              |
| TETON       | ---                 | ---            | ---               | ---   | ---   | ---                    |
| UINTA       | ---                 | ---            | 75,066            | 1,143,699                                   | 1,606,204   | 71,906,118             |
| WASHAKIE    | 797,099             | ---            | ---               | 86,365                                      | 1,823,103   | 423,676                |
| WESTON      | ---                 | ---            | 1,208,203         | 29,828                                      | 3,046,685   | 193,799                |
| TOTALS      | \$2,047,000         | \$64,587,525   | \$13,321,876      | \$11,661,704                                | \$65,889,935  | \$178,871,988          |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Manufacturing<br>& Industrial<br>Plants | Telephone &<br>Telegraph Co.'s<br>Assessed locally | All Other Pro-<br>perty Not Here-<br>In Enumerated | Total<br>Personal<br>Property | Total<br>Real<br>Property | Total<br>Locally<br>Assessed |
|-------------|---|--|--|-------------------------------|---------------------------|------------------------------|
| ALBANY      | \$ 95,809                               | \$ 16,827  | \$ 347,551   | \$ 6,331,179                  | \$ 74,160,566             | \$ 80,491,745                |
| BIG HORN    | 2,778,076                               | 6,045  | 134,590  | 7,982,274                     | 24,559,614                | 32,541,888                   |
| CAMPBELL    | ---                                     | ---  | 308  | 96,368,516                    | 74,773,777                | 171,142,293                  |
| CARBON      | 86,765                                  | ---  | 1,020,340  | 20,135,960                    | 43,552,450                | 63,688,410                   |
| CONVERSE    | 3,907,482                               | 4,901  | 13,650   | 18,551,205                    | 30,338,651                | 48,889,856                   |
| CROOK       | 1,511,174                               | 2,153  | 86,945   | 6,417,546                     | 16,840,207                | 23,257,753                   |
| FREMONT     | 4,866,770                               | ---  | 647,214  | 18,389,554                    | 69,460,107                | 87,849,661                   |
| GOSHEN      | ---                                     | ---  | 187,474  | 6,105,173                     | 36,127,155                | 42,232,328                   |
| HOT SPRINGS | 145,904                                 | 6,779  | 23,194   | 4,147,050                     | 12,771,995                | 16,919,045                   |
| JOHNSON     | 1,006,969                               | ---  | 81,319   | 8,540,110                     | 27,312,079                | 35,852,189                   |
| LARAMIE     | 5,525,970                               | ---  | 1,200  | 27,041,478                    | 178,353,229               | 205,394,707                  |
| LINCOLN     | 1,697,173                               | 2,611,569  | ---  | 73,734,745                    | 32,057,332                | 105,792,077                  |
| NATRONA     | 1,967,939                               | 153,858  | 1,575,318  | 36,208,677                    | 169,241,580               | 205,450,257                  |
| NIOBRARA    | ---                                     | ---  | 1,642  | 3,062,336                     | 10,735,195                | 13,797,531                   |
| PARK        | 452,984                                 | ---  | ---  | 19,761,741                    | 63,976,316                | 83,738,057                   |
| PLATTE      | ---                                     | 13,558   | 136,681  | 3,994,211                     | 21,973,613                | 25,967,824                   |
| SHERIDAN    | ---                                     | ---  | 370,266  | 8,098,901                     | 61,595,217                | 69,694,118                   |
| SUBLETTE    | ---                                     | 550  | 117,306  | 40,212,938                    | 23,890,978                | 64,103,916                   |
| SWEETWATER  | 90,679,512                              | 29,262   | 51,124   | 138,190,033                   | 80,312,517                | 218,502,550                  |
| TETON       | ---                                     | ---  | 923,481  | 7,000,169                     | 72,684,923                | 79,685,092                   |
| UINTA       | ---                                     | ---  | 27,941   | 83,712,144                    | 45,043,670                | 128,755,814                  |
| WASHAKIE    | 540,794                                 | ---  | 1,482  | 6,653,643                     | 24,779,234                | 31,432,877                   |
| WESTON      | 846,454                                 | 8,033  | 88,173   | 8,467,742                     | 15,276,641                | 23,744,383                   |
| TOTALS      | \$116,109,775                           | \$2,853,535  | \$5,837,199  | \$649,107,325                 | \$1,209,817,046           | \$1,858,924,371              |



DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Coal Production |                 | Oil Production |                 | Natural Gas Production |               |
|-------------|-----------------|-----------------|----------------|-----------------|------------------------|---------------|
|             | Tons            | Valuation       | Barrels        | Valuation       | MCF                    | Valuation     |
| ALBANY      | ---             | ---             | \$ 116,973     | \$ 1,846,769    | ---                    | ---           |
| BIG HORN    | ---             | ---             | 4,098,535      | 58,691,199      | \$ 1,534,150           | \$ 2,698,040  |
| CAMPBELL    | \$110,155,389   | \$ 657,613,326  | 26,861,409     | 421,905,618     | 29,837,276             | 41,604,258    |
| CARBON      | 2,162,477       | 37,368,663      | 2,971,071      | 45,292,016      | 44,922,065             | 120,068,003   |
| CONVERSE    | 4,436,159       | 17,102,688      | 6,950,103      | 112,823,858     | 21,454,649             | 27,105,884    |
| CROOK       | ---             | ---             | 4,656,405      | 69,050,501      | 69,922                 | 18,604        |
| FREMONT     | ---             | ---             | 4,806,517      | 66,862,480      | 38,765,119             | 70,153,542    |
| GOSHEN      | ---             | ---             | 12,841         | 225,585         | ---                    | ---           |
| HOT SPRINGS | 10,227          | 128,451         | 7,470,631      | 110,023,854     | 230,383                | 621,526       |
| JOHNSON     | ---             | ---             | 3,131,029      | 48,992,186      | 1,379,407              | 2,172,076     |
| LARAMIE     | ---             | ---             | 435,321        | 7,356,058       | 2,313                  | 578           |
| LINCOLN     | 4,215,533       | 73,990,766      | 633,587        | 7,600,974       | 32,176,044             | 53,057,684    |
| NATRONA     | ---             | ---             | 6,300,511      | 103,387,382     | 7,463,044              | 19,662,777    |
| NIOBRARA    | ---             | ---             | 917,783        | 14,557,357      | 606,561                | 610,155       |
| PARK        | ---             | ---             | 20,099,143     | 277,461,908     | 8,647,895              | 12,763,291    |
| PLATTE      | ---             | ---             | ---            | ---             | ---                    | ---           |
| SHERIDAN    | 1,180,281       | 24,939,341      | 153,546        | 2,561,252       | ---                    | ---           |
| SUBLETTE    | ---             | ---             | 1,197,534      | 18,754,210      | 38,660,921             | 49,125,122    |
| SWEETWATER  | 10,592,945      | 195,086,366     | 7,675,368      | 130,096,052     | 61,813,951             | 113,167,283   |
| TETON       | ---             | ---             | ---            | ---             | ---                    | ---           |
| UINTA       | ---             | ---             | 10,507,255     | 167,065,232     | 115,219,173            | 200,261,783   |
| WASHAKIE    | ---             | ---             | 2,024,187      | 29,323,253      | 3,451,992              | 1,555,668     |
| WESTON      | ---             | ---             | 1,961,565      | 32,179,084      | 1,627,957              | 3,027,677     |
| Totals      | \$132,753,011   | \$1,006,229,601 | \$112,981,314  | \$1,726,056,828 | \$407,862,822          | \$717,673,951 |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County     | Trona Production |               | Uranium Production |             | All Other Minerals | Total Mineral   |
|------------|------------------|---------------|--------------------|-------------|--------------------|-----------------|
|            | Tons             | Valuation     | Tons               | Valuation   | Valuation          | Valuation       |
| ALBANY     | ---              | ---           | ---                | ---         | \$ 393,033         | \$ 2,239,802    |
| BIG HORN   | ---              | ---           | ---                | ---         | 2,115,988          | 63,505,227      |
| CAMPBELL   | ---              | ---           | ---                | ---         | 4,911              | 1,121,128,113   |
| CARBON     | ---              | ---           | 94,795             | \$3,700,797 | 129,048            | 206,558,527     |
| CONVERSE   | ---              | ---           | 40,730             | 80,608      | 114,830            | 157,227,868     |
| CROOK      | ---              | ---           | ---                | ---         | 5,827,661          | 74,896,766      |
| FREMONT    | ---              | ---           | 100,349            | 2,764,045   | 110,962            | 139,891,029     |
| GOSHEN     | ---              | ---           | ---                | ---         | 32,120             | 257,705         |
| HOT SPRING | ---              | ---           | ---                | ---         | 239,990            | 111,013,821     |
| JOHNSON    | ---              | ---           | 8,213              | 4,607       | 481,123            | 51,649,992      |
| LARAMIE    | ---              | ---           | ---                | ---         | 3,259,020          | 10,615,656      |
| LINCOLN    | ---              | ---           | ---                | ---         | 51,205             | 134,700,629     |
| NATRONA    | ---              | ---           | ---                | ---         | 354,665            | 123,404,824     |
| NIOBRARA   | ---              | ---           | ---                | ---         | 53,674             | 15,221,186      |
| PARK       | ---              | ---           | ---                | ---         | 761,279            | 290,986,478     |
| PLATTE     | ---              | ---           | ---                | ---         | 1,176,232          | 1,176,232       |
| SHERIDAN   | ---              | ---           | ---                | ---         | 17,309             | 27,517,902      |
| SUBLETTE   | ---              | ---           | ---                | ---         | 42,876             | 67,922,208      |
| SWEETWATER | 12,422,255       | \$114,546,971 | ---                | ---         | 58,999             | 552,955,671     |
| TETON      | ---              | ---           | ---                | ---         | 120,154            | 120,154         |
| UINTA      | ---              | ---           | ---                | ---         | 100,427            | 367,427,442     |
| WASHAKIE   | ---              | ---           | ---                | ---         | 96,284             | 30,975,205      |
| WESTON     | ---              | ---           | ---                | ---         | 944,094            | 36,150,855      |
| TOTALS     | 12,422,255       | \$114,546,971 | 244,087            | \$6,550,057 | \$16,485,884       | \$3,587,543,292 |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County       | Airlines           | Electrics          |                     |                      | Pipelines           |                     | Radio-<br>Telephone | Railroads           |
|--------------|--------------------|--------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|              |                    | Municipal          | REA                 | Private & Gas        | Gas                 | Liquid              |                     |                     |
| ALBANY       | \$ 23,074          | ---                | \$ 248,749          | \$ 1,183,859         | \$ 3,364,491        | \$ 251,966          | \$ 8,440            | \$ 5,268,010        |
| BIG HORN     | ---                | \$ 48,596          | 272,953             | 672,457              | 475,469             | 730,913             | 3,043               | 2,353,906           |
| CAMPBELL     | 95,109             | 1,114,925          | 2,437,199           | 16,495,674           | 858,195             | 3,149,742           | 30,839              | 6,789,488           |
| CARBON       | ---                | ---                | 563,300             | 2,154,365            | 6,670,622           | 1,301,779           | 865                 | 5,528,156           |
| CONVERSE     | ---                | ---                | 348,616             | 17,705,435           | 1,091,324           | 1,926,998           | 586                 | 9,426,389           |
| CROOK        | ---                | ---                | 936,871             | 372,352              | 16,969              | 569,979             | 1,558               | 1,119,956           |
| FREMONT      | 75,747             | ---                | 1,510,004           | 2,770,969            | 1,114,100           | 1,308,657           | 11,191              | 2,423,769           |
| GOSHEN       | ---                | 295,278            | 1,458,911           | 141,250              | ---                 | 881,802             | ---                 | 4,442,445           |
| HOT SPRINGS  | ---                | ---                | 751,456             | 718,969              | 196,462             | 767,552             | ---                 | 941,254             |
| JOHNSON      | ---                | ---                | 223,943             | 965,131              | 275,435             | 1,306,461           | 1,594               | ---                 |
| LARAMIE      | 63,771             | 79,142             | 2,951,467           | 3,209,085            | 1,205,271           | 1,192,455           | 50,584              | 8,234,363           |
| LINCOLN      | ---                | ---                | 914,699             | 18,930,805           | 6,494,533           | 232,936             | 1,934               | 2,551,407           |
| NATRONA      | 617,840            | ---                | 344,428             | 6,596,390            | 253,009             | 2,971,766           | 83,074              | 3,669,122           |
| NIOBRARA     | ---                | 59,949             | 128,713             | 24,646               | ---                 | 929,445             | ---                 | 2,913,284           |
| PARK         | 40,600             | 429,338            | 521,134             | 1,758,740            | 769,841             | 1,269,169           | 1,625               | 1,261,967           |
| PLATTE       | ---                | 175,567            | 77,166,939          | 259,855              | ---                 | 1,883,315           | ---                 | 3,529,623           |
| SHERIDAN     | 23,859             | ---                | 120,080             | 1,409,792            | 39,492              | 144,985             | 11,914              | 4,118,095           |
| SUBLETTE     | ---                | ---                | 77,994              | 1,810,940            | 1,930,322           | 74,118              | 925                 | ---                 |
| SWEETWATER   | 78,217             | ---                | 98,225              | 57,011,954           | 17,677,394          | 3,233,721           | 45,546              | 8,938,157           |
| TETON        | 282,972            | ---                | 2,180,472           | 35,862               | ---                 | ---                 | 5,798               | ---                 |
| UINTA        | ---                | ---                | 194,339             | 3,657,945            | 8,287,106           | 1,884,272           | 9,417               | 3,866,886           |
| WASHAKIE     | 13,374             | ---                | 81,950              | 803,511              | 488,437             | 685,169             | 26,792              | 863,254             |
| WESTON       | ---                | ---                | 419,455             | 1,439,134            | 62,475              | 794,633             | ---                 | 2,870,687           |
| <b>TOTAL</b> | <b>\$1,314,563</b> | <b>\$2,202,795</b> | <b>\$93,951,897</b> | <b>\$140,129,120</b> | <b>\$51,270,947</b> | <b>\$27,491,833</b> | <b>\$295,725</b>    | <b>\$81,110,218</b> |

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

| County      | Telephone<br>&<br>Telegraph | By State Board of Equalation |                 |                | Total<br>Assessment<br>1988 | Total<br>Assessment<br>1987 | Total<br>Assessment<br>1988 vs. 1987 |
|-------------|-----------------------------|------------------------------|-----------------|----------------|-----------------------------|-----------------------------|--------------------------------------|
|             |                             | Total - 1988                 | Total - 1987    | 1988 vs 1987   |                             |                             |                                      |
| ALBANY      | \$ 3,236,759                | \$ 15,825,150                | \$ 22,548,023   | \$ -6,722,873  | \$ 96,316,895               | \$ 96,727,582               | \$ -410,687                          |
| BIG HORN    | 668,441                     | 68,731,005                   | 58,463,334      | 10,267,671     | 101,272,893                 | 90,910,332                  | 10,362,561                           |
| CAMPBELL    | 2,440,153                   | 1,154,539,437                | 1,094,993,777   | 59,545,660     | 1,325,681,730               | 1,279,742,159               | 45,939,571                           |
| CARBON      | 3,550,952                   | 226,328,566                  | 239,100,583     | -12,772,017    | 290,016,976                 | 301,367,153                 | -11,350,177                          |
| CONVERSE    | 1,077,953                   | 188,805,169                  | 204,610,814     | -15,805,645    | 237,695,025                 | 253,394,997                 | -15,699,972                          |
| CROOK       | 499,764                     | 78,414,215                   | 64,474,629      | 13,939,586     | 101,671,968                 | 87,518,505                  | 14,153,463                           |
| FREMONT     | 3,176,006                   | 152,281,472                  | 153,160,517     | -879,045       | 240,131,133                 | 240,055,282                 | 75,851                               |
| GOSHEN      | 666,163                     | 8,143,554                    | 10,059,849      | -1,916,295     | 50,375,882                  | 51,279,692                  | -903,810                             |
| HOT SPRINGS | 315,899                     | 114,705,413                  | 95,455,637      | 19,249,776     | 131,624,458                 | 112,503,122                 | 19,121,336                           |
| JOHNSON     | 550,065                     | 54,972,621                   | 51,862,995      | 3,109,626      | 90,824,810                  | 88,747,824                  | 2,076,986                            |
| LARAMIE     | 9,076,859                   | 36,678,653                   | 43,283,732      | -6,605,079     | 242,073,360                 | 232,198,007                 | 9,875,353                            |
| LINCOLN     | 1,525,442                   | 165,352,385                  | 200,865,571     | -35,513,186    | 271,144,462                 | 286,206,697                 | -15,062,235                          |
| NATRONA     | 7,088,041                   | 145,028,494                  | 146,581,435     | -1,552,941     | 350,478,751                 | 352,216,902                 | -1,738,151                           |
| NIOBRARA    | 231,158                     | 19,508,381                   | 20,987,830      | -1,479,449     | 33,305,912                  | 35,585,291                  | -2,279,379                           |
| PARK        | 1,390,884                   | 298,429,776                  | 244,178,118     | 54,251,658     | 382,167,833                 | 324,022,571                 | 58,145,262                           |
| PLATTE      | 1,339,800                   | 85,531,331                   | 101,292,953     | -15,761,622    | 111,499,155                 | 126,327,417                 | -14,828,262                          |
| SHERIDAN    | 1,625,441                   | 35,011,560                   | 42,945,199      | -7,933,639     | 104,705,678                 | 110,311,989                 | -5,606,311                           |
| SUBLETTE    | 490,008                     | 72,306,515                   | 87,908,517      | -15,602,002    | 136,410,431                 | 141,238,553                 | -4,828,122                           |
| SWEETWATER  | 5,687,415                   | 645,726,300                  | 754,525,392     | -108,799,092   | 864,228,850                 | 994,021,253                 | -129,792,403                         |
| TETON       | 1,221,374                   | 3,846,632                    | 4,322,539       | -475,907       | 83,531,724                  | 75,283,756                  | 8,247,968                            |
| UINTA       | 2,985,968                   | 388,313,375                  | 441,964,788     | -53,651,413    | 517,069,189                 | 562,178,001                 | -45,108,812                          |
| WASHAKIE    | 571,236                     | 34,508,928                   | 32,239,891      | 2,269,037      | 65,941,805                  | 64,367,632                  | 1,574,173                            |
| WESTON      | 491,856                     | 42,229,095                   | 43,241,230      | -1,012,135     | 65,973,478                  | 66,485,405                  | -511,927                             |
| TOTALS      | \$49,907,637                | \$4,035,218,027              | \$4,159,067,353 | \$-123,849,326 | \$5,894,142,398             | \$5,972,690,122             | \$ -78,547,724                       |

PROPERTIES HELD BY COUNTIES UNDER TAX PURCHASE 1988

| County      | Ag Lands  | Other Lands<br>& Miscellaneous | Improvements<br>On Lands | Residential<br>Town Lots | Improvements<br>Residential<br>Town Lots | Commercial<br>Lots |
|-------------|-----------|--------------------------------|--------------------------|--------------------------|--|--------------------|
| ALBANY      | ---       | ---                            | ---                      | \$ 2,543                 | \$ 3,830                                 | ---                |
| BIG HORN    | ---       | ---                            | ---                      | ---                      | ---                                      | ---                |
| CAMPBELL    | \$ 4,543  | ---                            | \$ 7,575                 | 110,416                  | 45,546                                   | ---                |
| CARBON      | 4,240     | \$ 10,655                      | 160                      | 69,300                   | 303,440                                  | ---                |
| CONVERSE    | 28,944    | ---                            | 18,665                   | 113,457                  | 339,282                                  | ---                |
| CROOK       | 870       | 4,463                          | ---                      | 6,553                    | 22,460                                   | ---                |
| FREMONT     | 106,282   | ---                            | 98,201                   | 141,082                  | 193,605                                  | \$ 551             |
| GOSHEN      | 91,527    | ---                            | 30,064                   | 1,989                    | 130,952                                  | ---                |
| HOT SPRINGS | 16,579    | ---                            | 5,002                    | ---                      | ---                                      | ---                |
| JOHNSON     | 952       | ---                            | 4,107                    | ---                      | 40,397                                   | ---                |
| LARAMIE     | ---       | ---                            | ---                      | ---                      | ---                                      | ---                |
| LINCOLN     | 5,564     | ---                            | 2,853                    | 36,693                   | 1,832                                    | ---                |
| NATRONA     | 41,710    | 11,476                         | 75,486                   | ---                      | 3,540,377                                | ---                |
| NIOBRARA    | 117,695   | ---                            | 50,066                   | 3,628                    | 35,441                                   | ---                |
| PARK        | 57,782    | ---                            | 39,604                   | 182,763                  | 18,565                                   | 29,051             |
| PLATTE      | ---       | ---                            | ---                      | 421                      | ---                                      | ---                |
| SHERIDAN    | ---       | ---                            | ---                      | ---                      | ---                                      | ---                |
| SUBLETTE    | 5,477     | 5,510                          | 1,117                    | 40,545                   | 13,105                                   | 31,055             |
| SWEETWATER  | 32,772    | ---                            | 33,786                   | 209,678                  | 542,692                                  | ---                |
| TETON       | ---       | ---                            | ---                      | ---                      | ---                                      | ---                |
| UINTA       | 61,789    | 784                            | 39,767                   | 309,277                  | 437,645                                  | 244,566            |
| WASHAKIE    | ---       | ---                            | ---                      | 10,812                   | 3,579                                    | 5,763              |
| WESTON      | ---       | ---                            | ---                      | 36                       | ---                                      | ---                |
| TOTALS      | \$576,726 | \$ 32,888                      | \$406,453                | \$1,239,193              | \$5,672,748                              | \$310,986          |

PROPERTIES HELD BY COUNTIES UNDER TAX PURCHASE 1988

| County      | Improvements<br>Commercial<br>Lots | Industrial<br>Lots | Improvements<br>Industrial<br>Lots | Other Lands<br>and Lots | Improvements<br>Other Lands<br>and Lots | Total County<br>Property |
|-------------|------------------------------------|--------------------|------------------------------------|-------------------------|---|--------------------------|
| ALBANY      | ---                                | ---                | ---                                | ---                     | ---                                     | \$ 6,373                 |
| BIG HORN    | ---                                | ---                | ---                                | ---                     | ---                                     | ---                      |
| CAMPBELL    | ---                                | ---                | ---                                | ---                     | ---                                     | 168,080                  |
| CARBON      | ---                                | ---                | ---                                | ---                     | \$ 34,815                               | 422,610                  |
| CONVERSE    | \$ 46,509                          | ---                | ---                                | \$ 9,560                | 30,613                                  | 587,030                  |
| CROOK       | ---                                | ---                | ---                                | ---                     | 1,500                                   | 35,846                   |
| FREMONT     | 144,006                            | ---                | ---                                | 33,333                  | 118,008                                 | 835,068                  |
| GOSHEN      | 12,398                             | ---                | ---                                | ---                     | ---                                     | 266,930                  |
| HOT SPRINGS | ---                                | ---                | ---                                | 820                     | 5,162                                   | 27,563                   |
| JOHNSON     | ---                                | ---                | ---                                | ---                     | ---                                     | 45,456                   |
| LARAMIE     | ---                                | ---                | ---                                | ---                     | ---                                     | ---                      |
| LINCOLN     | ---                                | ---                | ---                                | ---                     | ---                                     | 46,942                   |
| NATRONA     | 137,150                            | ---                | ---                                | 75,997                  | 92,380                                  | 3,974,576                |
| NIOBRARA    | 21,657                             | ---                | ---                                | 3,831                   | 25                                      | 232,343                  |
| PARK        | 242,911                            | ---                | ---                                | 158,826                 | 77,392                                  | 806,894                  |
| PLATTE      | ---                                | ---                | ---                                | ---                     | ---                                     | 421                      |
| SHERIDAN    | ---                                | ---                | ---                                | ---                     | ---                                     | ---                      |
| SUBLETTE    | 57,669                             | ---                | ---                                | 29,860                  | 25,068                                  | 209,406                  |
| SWEETWATER  | ---                                | ---                | ---                                | 144,330                 | 136,726                                 | 1,099,984                |
| TETON       | ---                                | ---                | ---                                | ---                     | ---                                     | ---                      |
| UINTA       | 299,811                            | ---                | ---                                | 146,865                 | 52,765                                  | 1,593,269                |
| WASHAKIE    | 21,740                             | ---                | ---                                | 2,544                   | 5,796                                   | 50,234                   |
| WESTON      | ---                                | ---                | ---                                | ---                     | ---                                     | 36                       |
| TOTALS      | \$ 983,851                         | ---                | ---                                | \$ 605,966              | \$ 580,250                              | \$10,409,061             |

| MOTOR VEHICLE AND TRAILER VALUATION |                         |                                      |   |
|-------------------------------------|-------------------------|--------------------------------------|---|
| County                              | 1987<br>Gross Valuation | To July 1st,<br>1988 Gross Valuation | Valuation of Property Omitted<br>On 1987 Omitted Tax Roll |
| ALBANY                              | \$ 45,417,154           | \$ 45,593,024                        | \$ -4,759,438   |
| BIG HORN                            | 17,919,691              | 17,848,973                           | 0   |
| CAMPBELL                            | 75,599,809              | 72,208,041                           | 44,194,340  |
| CARBON                              | 34,953,501              | 34,097,616                           | 767,630   |
| CONVERSE                            | 22,436,597              | 22,407,187                           | 1,548,593   |
| CROOK                               | 11,897,842              | 11,706,025                           | 412,343   |
| FREMONT                             | 59,747,901              | 60,005,530                           | 8,003,765   |
| GOSHEN                              | 22,879,865              | 23,366,017                           | 73,347  |
| HOT SPRINGS                         | 10,433,443              | 10,181,276                           | 526,366   |
| JOHNSON                             | 14,802,324              | 14,923,273                           | 20,771  |
| LARAMIE                             | 130,655,425             | 125,477,371                          | 292,481   |
| LINCOLN                             | 26,477,720              | 25,017,569                           | 329,281   |
| NATRONA                             | 121,928,627             | 119,151,703                          | 8,074,304   |
| NIOBRARA                            | 5,762,142               | 5,849,904                            | 123,017   |
| PARK                                | 45,801,319              | 46,630,521                           | 2,427,240   |
| PLATTE                              | 19,643,217              | 16,764,697                           | 458,539   |
| SHERIDAN                            | 43,998,711              | 43,249,495                           | 24,968  |
| SUBLETTE                            | 16,753,007              | 15,731,645                           | 385,558   |
| SWEETWATER                          | 97,813,553              | 85,577,503                           | 30,704,427  |
| TETON                               | 28,731,414              | 30,435,171                           | 246,745   |
| UINTA                               | 39,598,779              | 37,657,180                           | 8,444,031   |
| WASHAKIE                            | 18,769,312              | 19,135,909                           | 145,783   |
| WESTON                              | 15,886,261              | 14,224,147                           | 1,341,365   |
| TOTALS                              | \$ 927,907,614          | \$ 897,239,777                       | \$ 103,785,456  |

1988 ASSESSMENTS ON COAL PRODUCTION  
(1987 Production)

| Producer                       | Taxable<br>Tons | Value<br>Per Ton | 1988 Taxable<br>Valuation | 1987 Taxable<br>Valuation |
|--------------------------------|-----------------|------------------|---------------------------|---------------------------|
| Amax Coal Company              |                 |                  |                           |                           |
| Belle Ayr                      | 11,701,396      | \$ 7.51          | \$ 87,877,488             | \$ 89,303,078             |
| Eagle Butte                    | 11,431,190      | 8.52             | 97,393,738                | 84,273,185                |
| Antelope Mine Company          |                 |                  |                           |                           |
| Antelope Mine                  | 2,088,629       | 3.85             | 8,041,222                 | 10,117,114                |
| Arch Mineral Corporation       |                 |                  |                           |                           |
| Seminole II                    | 1,292,710       | 18.97            | 24,528,291                | 24,233,862                |
| Ash Creek Mining Company       |                 |                  |                           |                           |
| PSO Mine #1                    | ---             | ---              | ---                       | 120                       |
| Big Horn Coal Company          |                 |                  |                           |                           |
| Big Horn Mine                  | 1,180,281       | 21.13            | 24,939,341                | 29,824,593                |
| Black Butte Coal Company       |                 |                  |                           |                           |
| Black Butte Mine               | 4,336,121       | 22.23            | 96,391,977                | 140,542,641               |
| Bridger Coal Company           |                 |                  |                           |                           |
| Jim Bridger                    | 5,743,567       | 15.98            | 91,782,203                | 117,926,765               |
| Carbon County Coal Company     |                 |                  |                           |                           |
| Carbon #1 *                    | ---             | ---              | ---                       | 3,107,917                 |
| Cyprus Minerals                |                 |                  |                           |                           |
| Shoshoni Mine *                | 90,475          | 9.20             | 832,370                   | ---                       |
| Dave Johnston Coal Mine        |                 |                  |                           |                           |
| Dave Johnston                  | 2,347,530       | 3.86             | 9,061,466                 | 13,046,682                |
| Exxon Coal, U.S.A.             |                 |                  |                           |                           |
| Caballo                        | 10,930,692      | 3.45             | 37,710,887                | 35,358,921                |
| Rawhide                        | 10,100,621      | 4.25             | 42,927,639                | 65,258,009                |
| FMC Wyoming Corporation        |                 |                  |                           |                           |
| Skull Point                    | 802,930         | 13.82            | 11,096,493                | 15,962,384                |
| Fort Union Coal Company        |                 |                  |                           |                           |
| Fort Union                     | 303,332         | 2.21             | 670,364                   | 643,436                   |
| Kerr-McGee Coal Corporation    |                 |                  |                           |                           |
| Clovis Point                   | 1,345,462       | 6.26             | 8,422,591                 | 12,008,961                |
| Jacobs Ranch                   | 10,872,645      | 8.05             | 87,524,790                | 87,374,510                |
| Medicine Bow Coal Company      |                 |                  |                           |                           |
| Medicine Bow                   | 19,234          | 18.92            | 363,907                   | 47,734                    |
| Mobil Coal Producing, Inc.     |                 |                  |                           |                           |
| Caballo Rojo                   | 6,004,322       | 2.16             | 12,969,336                | 8,588,529                 |
| North Antelope Coal Company    |                 |                  |                           |                           |
| North Antelope                 | 4,233,039       | 4.66             | 19,725,961                | 21,575,393                |
| Northwestern Resources Company |                 |                  |                           |                           |
| Grass Creek                    | 10,227          | 12.56            | 128,451                   | 498,499                   |
| Pittsburgh and Midway Coal Co. |                 |                  |                           |                           |
| Kemmerer                       | 3,412,603       | 18.43            | 62,894,273                | 62,396,717                |
| Prospect Point Coal Company    |                 |                  |                           |                           |
| Leucite Hills                  | 512,776         | 13.46            | 6,901,965                 | 7,392,951                 |
| Rochelle Coal Company          |                 |                  |                           |                           |
| Rochelle                       | 5,179,360       | 3.49             | 18,075,96                 | 13,008,681                |
| Rosebud Coal Sales Company     |                 |                  |                           |                           |
| Rosebud                        | 760,058         | 15.32            | 11,644,09                 | 13,441,589                |



1988 ASSESSMENTS ON COAL PRODUCTION  
(1987 Production)  
(Continued)

| Producer                                    | Taxable<br>Tons | Value<br>Per Ton | 1988 Taxable<br>Valuation | 1987 Taxable<br>Valuation |
|---|-----------------|------------------|---------------------------|---------------------------|
| Sunedco Coal Company<br>Cordero             | 11,422,964      | 4.59             | 52,431,40                 | 53,855,944                |
| Thunder Basin Coal Company<br>Black Thunder | 16,169,016      | 8.54             | 138,083,39                | 167,482,504               |
| Coal Creek                                  | 2,232,754       | 5.37             | 11,989,88                 | 2,377,922                 |
| Triton Coal Company<br>Buckskin Mine        | 5,310,054       | 3.79             | 20,125,10                 | 13,313,762                |
| Western Wyoming Fuel Company<br>Swanson *   | 481             | 21.25            | 10,22                     | 18,111                    |
| Wyodak Resources Development Co<br>Wyodak   | 2,918,542       | 7.43             | 21,684,76                 | 18,506,467                |
| TOTALS                                      | 132,753,011     | \$ 7.58          | \$1,006,229,60            | \$1,111,486,981           |

\* Underground Mines

TABLE II

SHOWING IN DETAIL THE ASSESSMENTS

MADE BY THE DEPARTMENT OF

REVENUE AND TAXATION

FOR THE YEAR 1988

MINERALS AND UTILITIES

NATURAL GAS

1988 ASSESSMENTS ON NATURAL GAS PRODUCTION  
(1987 Production)

| Company Name                    | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$ )Total |
|---------------------------------|------------------|----------------|--------------------------------|
| AEJH 1987 Limited Partnership   | 24,217           | 1.295          | 31,385                         |
| Ainslie Perrault, Jr. (3)       | 1,362            | 1.406          | 1,916                          |
| Ajax Island Petroleum, Inc.     | 81,208           | .960           | 77,976                         |
| Allen and Crouch                | 91,864           | 1.573          | 144,525                        |
| Altex Oil Corporation           | 37,992           | 1.531          | 58,176                         |
| AM Pollex (Texas), Inc.         | 41,628           | .364           | 15,182                         |
| Amoco Production Company        | 73,842,237       | 2.830          | 208,987,883                    |
| Amoco Rocmount Comp.            | 481,814          | 1.482          | 714,448                        |
| Amoco Western Company           | 258,825          | 1.457          | 377,138                        |
| Anadarko Petroleum Corporation  | 2,664,215        | 1.293          | 3,445,528                      |
| Anderman & Company              | 1,861            | 1.434          | 2,670                          |
| Anderman Smith Operating Co.    | 5,806            | .902           | 5,238                          |
| Anderson Oil Company            | 90,854           | 1.620          | 147,262                        |
| ANR Production Co.              | 1,058,125        | 1.801          | 1,906,473                      |
| Anschutz Corporation, Inc.      | 699,128          | 1.263          | 883,554                        |
| Apache Corporation              | 4,488,818        | 1.271          | 5,707,284                      |
| Apex Kansas, Inc.               | 34,139           | 1.191          | 40,663                         |
| APX Western Corporation (3)     | 4,075            | 1.369          | 5,582                          |
| Atlantic Richfield Company      | 2,098,157        | 1.846          | 3,874,581                      |
| Banks Operating Co. #366        | 37,164           | 1.455          | 54,088                         |
| Banks Operating 267             | 43,723           | 1.627          | 71,143                         |
| Banks Operating 492             | 52,805           | 1.476          | 77,951                         |
| Banks Operating 535             | 39,477           | 1.647          | 65,031                         |
| Barfield Oil Corp.              | 9,401            | .977           | 9,190                          |
| Baron Oil Corporation (3)       | 418              | 1.433          | 599                            |
| Bass Enterprises Production Co. | 1,049,299        | 1.372          | 1,439,979                      |
| Beard Oil Company               | 11,961           | .873           | 10,451                         |
| Berenergy Corporation           | 30,462           | 1.094          | 33,351                         |
| BHP Petroleum (Americas) Inc.   | 89,413           | 1.614          | 144,331                        |
| BHP Petroleum Company, Inc.     | 19,945,295       | 1.175          | 23,441,049                     |
| Big Piney Oil & Gas Company     | 70,513           | 1.226          | 86,515                         |
| Black Jack Oil Co., Inc.        | 17,040           | 1.634          | 27,846                         |
| Braden-Deem, Inc.               | 13,946           | .431           | 6,021                          |
| Brown E. E. Estate (3)          | 2,984            | 1.957          | 5,840                          |
| Brown, Tom Inc.                 | 2,564,537        | 1.470          | 3,770,490                      |
| Bryson Oil & Gas, Inc. (3)      | 6,392            | 1.360          | 8,697                          |
| Burnett Oil Co., Inc.           | 8,213            | 1.946          | 15,988                         |
| Burton/Hawks, Inc.              | 147,768          | 3.709          | 548,126                        |
| Buttes Resources Company        | 6,047            | .972           | 5,880                          |
| Buttonhook Oil Company          | 5,289            | .314           | 1,665                          |
| BWAB Incorporated               | 482,653          | 3.359          | 1,621,611                      |
| C & H Well Servicing, Inc.      | 31,995           | 1.767          | 56,553                         |
| Carl D. Underwood Oil & Gas Co. | 20,338           | .923           | 18,783                         |
| Carollo & Hay                   | 247,274          | 1.309          | 323,856                        |
| Chancellor & Dolezal (#234)     | 33,354           | 1.438          | 47,983                         |

| Company Name                   | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|--------------------------------|------------------|----------------|-----------------------------------|
| Chandler & Associates, Inc.    | 158,126          | 1.766          | 279,317                           |
| Chaparral Resources, Inc.      | 202,567          | 2.510          | 508,459                           |
| Chevron U.S.A. Inc.            | 61,711,137       | 1.594          | 98,381,466                        |
| Christmann Energy Corporation  | 524,864          | 1.464          | 768,605                           |
| Cig Exploration, Inc.          | 2,315,747        | 2.398          | 5,553,627                         |
| Cities Service Oil & Gas Corp. | 2,657,628        | 1.594          | 4,237,986                         |
| CLC Operations, Inc.           | 28,408           | 1.875          | 53,271                            |
| Cliburn, James T.              | 4,220            | 5.256          | 22,182                            |
| Coastal Oil & Gas Corp.        | 291,499          | .980           | 285,697                           |
| Columbine Exploration Corp.    | 194,929          | 2.035          | 396,766                           |
| Columbus Energy Corp.          | 9,377            | 1.003          | 9,409                             |
| Conoco, Inc.                   | 1,318,818        | 1.351          | 1,782,952                         |
| Convest Energy Corporation     | 83,405           | 2.130          | 177,669                           |
| Cook, D.L., Individually       | 95,965           | 1.243          | 119,321                           |
| Coquina Oil Corporation        | 9,939            | 1.543          | 15,345                            |
| Coronado Oil Company           | 22,788           | 1.613          | 36,768                            |
| Coseka Resources (USA) Ltd.    | 42,149           | .654           | 27,577                            |
| Credo Petroleum Corporation    | 97,474           | 1.119          | 109,133                           |
| Crystal Exploration & Prod.    | 62,335           | .761           | 47,445                            |
| Czar Resources, Inc.           | 135,398          | 1.601          | 216,830                           |
| Dabros Properties, Inc.        | 74,232           | .793           | 58,937                            |
| Damson Oil Corp.               | 9,362            | 1.295          | 12,133                            |
| DCD, Inc.                      | 3,384            | 1.204          | 4,075                             |
| Decalta International Corp.    | 6,579            | 1.126          | 7,409                             |
| Depco, Inc.                    | 5,236            | 1.434          | 7,509                             |
| Devon Corporation              | 976,954          | 1.324          | 1,294,308                         |
| Dietrich Petroleum Corporation | 79,017           | 1.312          | 103,711                           |
| DKM Resources, Inc.            | 72,233           | 1.861          | 134,488                           |
| DOL Resources, Inc.            | 5,813            | 3.719          | 21,624                            |
| Dolezal George Jr.             | 2,720            | 1.662          | 4,521                             |
| Dona M. Mohan                  | 63               | 1.428          | 90                                |
| Double Eagle Petr & Mining     | 23,767           | 1.530          | 36,372                            |
| Duncan Walter & Raymond Inc.   | 7,063            | .585           | 4,133                             |
| Dyco Petroleum Corporation     | 11,766           | 1.509          | 17,761                            |
| Edco Research Associates       | 1,077            | 1.740          | 1,875                             |
| Elliott, Ted                   | 3,390            | 1.840          | 6,238                             |
| Emmett Energy Corp., Inc.      | 728              | 3.075          | 2,239                             |
| Energy Minerals Corporation    | 15,392           | 1.536          | 23,643                            |
| Enron Oil and Gas Company      | 22,684,940       | 1.332          | 30,234,185                        |
| Enstar Corporation             | 320,504          | 2.263          | 725,348                           |
| EP Operating Company           | 334,640          | 1.348          | 451,110                           |
| Equity Oil Company             | 313,886          | 1.564          | 491,079                           |
| Exxon Minerals Co.             | 9,965,869        | 1.291          | 12,869,861                        |
| Farmers Union Central Exchange | 136,469          | 1.733          | 236,589                           |
| Farnsworth and Kaiser          | 8,214            | 1.562          | 12,837                            |
| Felmont Oil Corporation        | 565,026          | .220           | 124,621                           |
| Ferguson, Robert B.            | 11,592           | 1.730          | 20,056                            |

| Company Name                     | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|----------------------------------|------------------|----------------|-----------------------------------|
| Fernstrum Energy Corp.           | 30,221           | 1.822          | 55,092                            |
| First Energy Corporation         | 98,927           | 1.286          | 127,314                           |
| Flag Redfern Oil Company         | 84,205           | 1.662          | 139,997                           |
| FMC Corporation                  | 156,551          | 1.720          | 269,398                           |
| Forest Oil Corp.                 | 4,357,209        | 3.363          | 14,655,205                        |
| Fuel Resources Development Co.   | 2,860,429        | 1.027          | 2,939,355                         |
| GWR Operating Company            | 86,180           | 1.231          | 106,098                           |
| Galaxy Oil Company               | 37,727           | 1.147          | 43,292                            |
| Gary-Williams Oil Producer, Inc. | 4,412            | .635           | 2,804                             |
| General Atlantic Energy Corp.    | 5,607,789        | .930           | 5,217,936                         |
| Glacier Gas Company              | 513,325          | .983           | 504,738                           |
| Global Natural Resources, Inc.   | 1,463,918        | 1.395          | 2,042,254                         |
| Gould, Joseph B, Trust           | 14,715           | .747           | 10,996                            |
| Grace Petroleum Corporation      | 63,052           | 1.937          | 122,165                           |
| Graham Royalty, Inc.             | 10,890           | 1.350          | 14,704                            |
| Great Western Drilling Co.       | 47,236           | 1.125          | 53,150                            |
| Greenwood Resources, Inc.        | 37,887           | 1.583          | 60,007                            |
| Gruss Petroleum Management       | 214,669          | .951           | 204,317                           |
| H & M Oil Producers, Inc.        | 314,938          | 1.531          | 482,401                           |
| Hanson Operating Company, Inc.   | 30,036           | .350           | 10,513                            |
| Havoco, Incorporated             | 155,572          | 1.550          | 241,169                           |
| Home Petroleum Corporation       | 3,529,057        | 1.830          | 6,460,788                         |
| Hondo Oil & Gas Company          | 397,562          | 1.187          | 472,094                           |
| Houston Oil & Minerals Corp.     | 1,224,972        | 1.498          | 1,835,146                         |
| Huber J.M. Corp.                 | 136,524          | 1.674          | 228,611                           |
| Huckabay Doyle E. Ltd.           | 6,719            | 1.469          | 9,873                             |
| Hunt Oil Company                 | 339,885          | 1.491          | 507,020                           |
| Industrial Gas Service, Inc.     | 83               | 1.469          | 122                               |
| Inexco Oil Company               | 2,347,702        | .955           | 2,242,660                         |
| Integrity Oil & Gas Co.          | 395,977          | 1.411          | 559,072                           |
| Interline Natural Gas, Inc.      | 122,816          | 1.513          | 185,855                           |
| IP Petroleum Company, Inc.       | 242,506          | 1.396          | 338,711                           |
| J M Slaughter Oil Co.            | 8,790            | 1.660          | 14,600                            |
| J. A. Lafortune, Jr. (3)         | 324              | 1.058          | 343                               |
| Jerry Chambers Exploration Co.   | 1,367,758        | 1.630          | 2,229,779                         |
| Jim's Water Service, Inc.        | 19,768           | .875           | 17,301                            |
| John C. McGuire Oil Producer     | 648              | .850           | 551                               |
| Joseph A. Lafortune Trust (3)    | 324              | 1.058          | 343                               |
| JVA Operating Company, Inc.      | 12,593           | 1.006          | 12,672                            |
| Kaiser Francis Oil Comp.         | 142,737          | 1.683          | 240,336                           |
| Kant, Walter F.                  | 1,614            | 1.702          | 2,748                             |
| Kee Exploration, Inc.            | 28,689           | 2.187          | 62,753                            |
| Kennedy George C.                | 4,797            | 1.109          | 5,320                             |
| Kennedy, M. John                 | 446,451          | 1.033          | 461,305                           |
| Kimbark Oil & Gas Comp.          | 13,347           | 1.419          | 18,947                            |
| Kirkwood Oil & Gas               | 39,494           | 2.192          | 86,604                            |
| Klabzuba Operating Company       | 651,037          | .560           | 365,202                           |

| Company Name                     | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|----------------------------------|------------------|----------------|-----------------------------------|
| L. B. Petroleum                  | 132,332          | 1.551          | 205,325                           |
| La Barge Minerals, Inc.          | 1,852            | 1.191          | 2,206                             |
| Lario Oil & Gas Company          | 56,284           | 1.655          | 93,201                            |
| Lester Oil Co.                   | 2,144            | 1.701          | 3,648                             |
| Lomax Exploration Co.            | 17,067           | 1.480          | 25,267                            |
| Louisiana Land & Exploration     | 448,888          | 1.644          | 738,198                           |
| Luff Exploration Company         | 1,183,772        | 2.439          | 2,887,666                         |
| Lynch-Wendt Management Service   | 5,105            | 1.425          | 7,276                             |
| M & K Oil Co.                    | 75,423           | 2.157          | 162,727                           |
| Manning Oil Trust (3)            | 4,901            | 2.015          | 9,878                             |
| Manx Oil Corporation             | 13,485           | 1.579          | 21,302                            |
| Marathon Oil Company             | 5,306,879        | 1.737          | 9,218,852                         |
| Marquis Allred Engineering, Inc. | 5,018            | 1.887          | 9,472                             |
| Marshall & Winston, Inc.         | 623              | 1.260          | 785                               |
| Maxim Drilling & Exploration     | 561,624          | 1.628          | 914,578                           |
| Maxus Energy Corporation         | 5,235,725        | 1.350          | 7,070,683                         |
| McMurry Oil                      | 42,360           | 1.755          | 74,350                            |
| McMahon Bullington Drilling Co.  | 5,671            | .741           | 4,207                             |
| Mcor Oil & Gas Corporation       | 51,577           | 1.594          | 82,236                            |
| Meridian Oil, Inc.               | 1,920,854        | 1.472          | 2,828,489                         |
| Merrion Oil and Gas Corp.        | 122,199          | 1.378          | 168,502                           |
| Mesa Operating Lt. Partnership   | 700,000          | 1.115          | 780,651                           |
| Methane Production, Inc.         | 8,103            | 1.913          | 15,502                            |
| Mitchell Energy Corporation      | 141,122          | 2.159          | 304,707                           |
| Mobil Exp. & Prod. N. America    | 587,122          | .804           | 472,597                           |
| Mobil Oil Corporation            | 9,011,652        | 1.076          | 9,702,041                         |
| Moncrief, W.A.                   | 2,979,984        | 3.726          | 11,105,081                        |
| Mueller, Fred W.                 | 2,055            | 5.772          | 11,863                            |
| MWJ Producing Company            | 67,744           | 1.740          | 117,917                           |
| National Cooperative Refinery    | 158,860          | 1.315          | 208,977                           |
| National Pride Exploration       | 27,221           | 1.692          | 46,081                            |
| Natural Gas Processing Co.       | 677,097          | 2.269          | 1,536,856                         |
| Newman Brothers Drilling         | 100,439          | 1.200          | 120,541                           |
| NGC Energy Company               | 7,278,878        | 1.131          | 8,232,592                         |
| Nicor Exploration                | 5,509            | 1.400          | 7,714                             |
| Noarko Resources, Inc.           | 4,749            | 2.120          | 10,068                            |
| North Central Oil Corp.          | 230,890          | 1.146          | 264,775                           |
| North Finn                       | 207,597          | 1.825          | 379,051                           |
| Northern Utilities, Inc.         | 2,671            | .306           | 819                               |
| Oedekoven Water & Hot Oil Ser.   | 2,964            | .908           | 2,693                             |
| Oilfield Salvage & Service Co.   | 98,094           | 1.243          | 121,964                           |
| Okie Crude Company               | 12,788           | 1.619          | 20,706                            |
| Oklahoma Silurian Partners       | 81,125           | .530           | 43,012                            |
| Olympic Exploration, Inc.        | 7,759            | 1.631          | 12,655                            |
| Osborn Heirs Company             | 2,202            | 1.191          | 2,624                             |
| Oxtex, Inc.                      | 76,998           | 1.716          | 132,189                           |
| P&M Petroleum Management         | 43,392           | 1.921          | 83,357                            |

| Company Name                  | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$ )Total |
|-------------------------------|------------------|----------------|--------------------------------|
| Patrick A. Doheny (3)         | 74,091           | 1.691          | 125,288                        |
| Pease & Kennedy               | 10,450           | 1.744          | 18,226                         |
| Pecos Development Corporation | 70,586           | 1.191          | 84,070                         |
| Pennzoil Company              | 41,113           | 2.042          | 83,991                         |
| Petro Energy, Inc.            | 87,379           | 1.366          | 119,395                        |
| Petro-Search, Inc.            | 190,890          | 2.088          | 398,683                        |
| Petrolero Corporation         | 176              | 2.357          | 415                            |
| Petroleum, Inc.               | 101,386          | 1.905          | 193,157                        |
| Petx Petroleum Corporation    | 114,047          | 1.074          | 122,501                        |
| Phillips Petroleum Company    | 2,367,443        | 1.534          | 3,633,020                      |
| Pin Oak Petroleum Company     | 451,314          | 1.022          | 461,518                        |
| Pioneer Oil & Gas             | 38,000           | 1.860          | 70,697                         |
| Plains Petroleum Company      | 43,979           | 1.654          | 72,776                         |
| Polfam Exploration Company    | 28,362           | 1.649          | 46,786                         |
| Prenalta Corporation          | 445,199          | 1.200          | 534,661                        |
| Presidio Energy, Inc.         | 437,491          | 1.377          | 602,481                        |
| Primary Fuels                 | 1,599            | 2.208          | 3,532                          |
| Prospective Investments       | 25,720           | .881           | 22,683                         |
| Puma Petroleum                | 11,201           | 2.310          | 25,883                         |
| Quinoco Production, Inc.      | 349,066          | 1.648          | 575,355                        |
| Reading & Bates Petroleum Co. | 175,517          | 1.018          | 178,748                        |
| Samedan Oil Corporation       | 131,016          | 2.088          | 273,603                        |
| Samson Resources Company      | 104,143          | 1.248          | 130,046                        |
| Santa Fe Energy Company       | 517,052          | 1.832          | 947,594                        |
| Sauer, W.E.                   | 20,751           | 1.846          | 38,315                         |
| Score Exploration Corp.       | 2,277            | 1.509          | 3,437                          |
| Seguro Oil & Gas, Inc.        | 359,102          | 1.412          | 507,125                        |
| Shakespeare Oil Company, Inc. | 211,677          | .576           | 122,035                        |
| Shirley Brown                 | 95,906           | 1.389          | 133,276                        |
| Sinclair Oil Corp.            | 1,661,463        | 1.621          | 2,693,824                      |
| Smith, Turner & Assoc.        | 517,553          | 1.157          | 599,063                        |
| Snyder Oil Company            | 4,806,280        | 1.140          | 5,479,736                      |
| Sonat Exploration Co.         | 20,960           | 1.090          | 22,860                         |
| South Coast Oil Corp.         | 196,882          | 1.730          | 340,662                        |
| Southland Royalty Company     | 2,121,979        | 1.780          | 3,777,860                      |
| Southwest Drilling Inc.       | 5,078            | 1.033          | 5,250                          |
| Standard Oil Production Co.   | 607,888          | 1.466          | 891,770                        |
| Stewart Petroleum Corporation | 19,307           | 1.436          | 27,738                         |
| Sugar Creek Resources, Inc.   | 171,954          | 1.082          | 186,130                        |
| Sun Exploration & Production  | 9,725,410        | 1.212          | 11,788,140                     |
| Sunshine Valley Petroleum     | 125,014          | 1.346          | 168,372                        |
| TCF, Inc.                     | 88,763           | 1.298          | 115,296                        |
| Temagami Oil & Gas Ltd.       | 101,577          | .349           | 35,549                         |
| Templeton Energy, Inc.        | 39,358           | 1.459          | 57,437                         |
| Tenneco Oil Company           | 444,410          | 1.552          | 690,057                        |
| Terra Resources, Inc.         | 5,698,238        | 1.760          | 10,029,191                     |
| Texaco, Inc.                  | 10,370,118       | 1.568          | 16,266,312                     |



| Company Name                   | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|--------------------------------|------------------|----------------|-----------------------------------|
| Three G, Inc.                  | 314,914          | 1.409          | 443,908                           |
| Ticony, Inc.                   | 49,374           | 2.414          | 119,202                           |
| Timberline Petroleum Corp.     | 29,688           | 2.739          | 81,332                            |
| Toco Corp.                     | 27,907           | .800           | 22,340                            |
| Townsend Co.                   | 33,432           | 1.909          | 63,853                            |
| True Oil Company               | 219,640          | 1.104          | 242,632                           |
| TXO Production Corp.           | 2,378,999        | 1.285          | 3,058,267                         |
| Tyrex Oil Company (3)          | 1,449            | 1.601          | 2,320                             |
| Ultramar Oil and Gas Limited   | 116,522          | 2.778          | 323,734                           |
| Union Oil Company of Calif.    | 6,119,089        | .992           | 6,071,762                         |
| Union Pacific Resources Co.    | 39,786,634       | 1.851          | 73,676,225                        |
| Universal Resources Corp.      | 247,225          | 1.474          | 364,635                           |
| Van Norman Oil Company         | 24,456           | 1.299          | 31,789                            |
| Viable Resources, Inc.         | 7,239            | 1.279          | 9,264                             |
| Viersen & Cochran              | 1,458            | 1.176          | 1,715                             |
| W.E.M. Joint Ventures, Inc.    | 14,916           | 1.477          | 22,041                            |
| Washakie Oil Company           | 315,159          | 1.467          | 462,583                           |
| Wellstar Corporation           | 50,626           | 1.657          | 83,922                            |
| Wessely Energy Company         | 2,196            | 1.916          | 4,208                             |
| Western Oil Refining Company   | 42,987           | 1.053          | 45,298                            |
| Western Production Co.         | 477,187          | 2.070          | 987,962                           |
| Wexpro Company                 | 16,834,906       | 1.722          | 28,991,827                        |
| Whiting Petroleum Corporation  | 56,920           | 1.728          | 98,364                            |
| Wilcox Exploration Company (3) | 1,062            | 1.156          | 1,228                             |
| Wind River Explorations        | 15,706           | 6.726          | 105,646                           |
| Wold Oil and Gas Company       | 103,927          | 1.515          | 157,498                           |
| Wold, John S.                  | 15,561           | 1.392          | 21,666                            |
| Wolverine Exploration          | 5,628            | .410           | 2,309                             |
| Woods Petroleum Corp.          | 10,079,615       | 1.143          | 11,528,685                        |
| Wyatt Petroleum Corp.          | 316,997          | .915           | 290,307                           |
| Wyoming Oil & Minerals, Inc.   | 20,552           | 1.334          | 27,428                            |
| Wyoming Resources              | 48,985           | 2.457          | 120,370                           |
| Yates Drilling Company         | 5,317            | 1.072          | 5,705                             |
| Yates Petroleum Corp.          | 13,744           | 1.095          | 15,052                            |
| Zephyr Exploration             | 1,547            | .667           | 1,033                             |
| ZKB Properties                 | 17,058           | 2.050          | 34,974                            |
|                                | 407,862,822      | 1.759          | \$717,673,951                     |

CRUDE OIL

1988 ASSESSMENTS ON CRUDE OIL PRODUCTION  
(1987 Production)

| Company Name                    | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|---------------------------------|------------------|----------------|-----------------------------------|
| Aberdeen American Petroleum Co. | 24,197           | 15.611         | 377,754                           |
| AE Exploration Company          | 22,402           | 17.710         | 396,756                           |
| AEJH 1987 Limited Partnership   | 20,201           | 14.453         | 291,975                           |
| Aexco Petroleum, Inc.           | 13,153           | 17.870         | 235,053                           |
| Agnew-Sullivan, Inc.            | 143,738          | 15.715         | 2,258,846                         |
| Ainslie Perrault, Jr. (3)       | 5,408            | 17.522         | 94,762                            |
| Ajax Island Petroleum, Inc.     | 368              | 13.260         | 4,880                             |
| Altex Oil Corporation           | 2,643            | 17.517         | 46,299                            |
| Amerada Hess Corporation        | 25,591           | 14.590         | 373,390                           |
| American Penn Energy, Inc.      | 3,756            | 11.619         | 43,642                            |
| Amoco Production Company        | 19,564,491       | 15.726         | 307,687,118                       |
| Amoco Rocmount Comp.            | 67,775           | 16.838         | 1,141,228                         |
| Amoco Western Company           | 35,931           | 15.054         | 540,908                           |
| Anadarko Petroleum Corporation  | 428,175          | 14.557         | 6,233,081                         |
| Anderman & Company              | 7,325            | 17.503         | 128,216                           |
| Anderman Smith Operating Co.    | 80,064           | 16.930         | 1,355,557                         |
| Anderson Oil Company            | 129,672          | 14.942         | 1,937,572                         |
| ANR Production Co.              | 215,658          | 14.932         | 3,220,303                         |
| Anschutz Corporation, Inc.      | 17,600           | 14.663         | 258,082                           |
| Apache Corporation              | 1,129,890        | 15.528         | 17,545,487                        |
| APD Company                     | 12,952           | 17.923         | 232,147                           |
| Apex Kansas, Inc.               | 184              | 13.831         | 2,545                             |
| Apollo 17 Oil & Gas Co., Inc.   | 8,726            | 11.802         | 102,990                           |
| APX Western Corporation (3)     | 19,424           | 17.870         | 347,124                           |
| Arjay Oil Company               | 19,678           | 14.286         | 281,128                           |
| Atlantic Richfield Company      | 2,474,828        | 16.372         | 40,519,638                        |
| Axem Resources, Inc.            | 151,832          | 17.685         | 2,685,291                         |
| Balcron Oil Company             | 116,612          | 17.116         | 1,996,003                         |
| Baney, R.R., Operating          | 12,729           | 14.950         | 190,300                           |
| Banta and Haigh                 | 57,640           | 13.855         | 798,612                           |
| Barfield Oil Corp.              | 18,520           | 16.921         | 313,392                           |
| Baron Oil Corporation (3)       | 1,697            | 17.602         | 29,872                            |
| Bass Enterprises Production Co. | 397,731          | 14.965         | 5,952,238                         |
| Beard Oil Company               | 4,812            | 15.967         | 76,834                            |
| Beartooth Oil & Gas Company     | 18,327           | 14.530         | 266,296                           |
| Bell Resources, Inc.            | 4,787            | 15.434         | 73,840                            |
| Beren Corporation               | 28,748           | 15.718         | 451,887                           |
| Berenergy Corporation           | 5,156            | 17.567         | 90,579                            |
| BHP Petroleum (Americas), Inc.  | 80,761           | 15.835         | 1,278,896                         |
| BHP Petroleum Company, Inc.     | 32,927           | 15.959         | 525,502                           |
| Bradley, Jack C. Sr.            | 5,591            | 15.578         | 87,097                            |
| Breck Operating (States Inc.)   | 12,403           | 14.143         | 175,427                           |
| Brehm Oil                       | 14,319           | 15.982         | 228,857                           |
| Brehm Wyoming Program #8        | 3,360            | 14.304         | 48,063                            |
| Brent Exploration, Inc.         | 33,190           | 13.529         | 449,021                           |

| Company Name                    | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|---------------------------------|------------------|----------------|-----------------------------------|
| Bridwell Oil                    | 2,949            | 17.935         | 52,891                            |
| Brinkerhoff Company             | 14,598           | 15.278         | 223,036                           |
| Brown Operating, Inc.           | 287,053          | 13.399         | 3,846,359                         |
| Bryson Oil & Gas, Inc. (3)      | 178              | 17.539         | 3,122                             |
| Burnett Oil Co., Inc.           | 54,423           | 17.648         | 960,470                           |
| Butler Oil Co.-Raderville       | 15,589           | 15.204         | 237,028                           |
| Buttes Resources Company        | 14,899           | 16.425         | 244,721                           |
| BWAB Incorporated               | 9,580            | 13.359         | 127,987                           |
| C & J Limited Partnership #1    | 4,093            | 15.290         | 62,585                            |
| Cabot Petroleum Corporation     | 9,125            | 13.999         | 127,749                           |
| Capitol Oil & Gas Corporation   | 9,107            | 15.168         | 138,137                           |
| Carl D. Underwood Oil & Gas Co. | 3,121            | 12.716         | 39,688                            |
| Carollo & Hay                   | 1,892            | 15.512         | 29,350                            |
| Chandler & Associates, Inc.     | 66,836           | 16.986         | 1,135,309                         |
| Chaparral Resources, Inc.       | 13,549           | 15.041         | 203,799                           |
| Cheetah Oil                     | 22,641           | 15.390         | 348,447                           |
| Cherokee Oil Production, Inc.   | 10,914           | 15.451         | 168,639                           |
| Chevron U.S.A., Inc.            | 5,877,749        | 14.435         | 84,845,944                        |
| Chorney Oil Company (Cities)    | 36,332           | 18.107         | 657,889                           |
| Christmann Energy Corporation   | 4,006            | 14.015         | 56,145                            |
| Cig Exploration, Inc.           | 19,155           | 14.174         | 271,516                           |
| Citation Oil & Gas Corp.        | 122,076          | 16.713         | 2,040,293                         |
| Cities Service Oil & Gas Corp.  | 1,410,220        | 17.595         | 24,813,605                        |
| CLC Operations, Inc.            | 14,439           | 14.536         | 209,898                           |
| Coastal Oil & Gas Corp.         | 24,774           | 16.505         | 408,917                           |
| Cola Petroleum, Inc.            | 1,513            | 15.148         | 22,920                            |
| Columbus Energy Corp.           | 22,393           | 14.774         | 330,835                           |
| Combined Oil and Gas, Inc.      | 4,241            | 17.973         | 76,226                            |
| Con Vest (Cities)               | 458              | 17.906         | 8,201                             |
| Conoco, Inc.                    | 5,160,138        | 14.685         | 75,776,651                        |
| Conquest Exploration Company    | 4,275            | 17.037         | 72,834                            |
| Convest Energy Corporation      | 2,227            | 14.552         | 32,409                            |
| Coquina Oil Corporation         | 65,773           | 8.996          | 591,700                           |
| Coronado Oil Company            | 10,737           | 14.828         | 159,209                           |
| Corrida Oils, Inc.              | 8,494            | 17.621         | 149,677                           |
| Coseka Resources (USA) Ltd.     | 146,714          | 13.903         | 2,039,804                         |
| Cottonwood Oil, Inc.            | 3,183            | 15.466         | 49,231                            |
| Credo Petroleum Corporation     | 7,145            | 14.502         | 103,618                           |
| Creek Oil Comp.                 | 3,013            | 15.946         | 48,048                            |
| Crescent Oil & Gas Corp.        | 16,666           | 14.094         | 234,906                           |
| Crystal Exploration & Prod.     | 47,192           | 17.524         | 826,999                           |
| Czar Resources, Inc.            | 3,407            | 16.108         | 54,881                            |
| Dabros Properties, Inc.         | 1,453            | 15.891         | 23,091                            |
| Damson Oil Corp.                | 43,133           | 16.720         | 721,208                           |
| Davis Exploration               | 47,459           | 9.448          | 448,428                           |
| DCD, Inc.                       | 9,101            | 16.127         | 146,778                           |
| Depco, Inc.                     | 29,961           | 17.465         | 523,275                           |

| Company Name                      | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|-----------------------------------|------------------|----------------|-----------------------------------|
| Devon Corporation                 | 5,385            | 15.555         | 83,769                            |
| Dietrich Petroleum Corporation    | 4,303            | 14.021         | 60,336                            |
| DM Consulting, Inc.               | 6,358            | 14.077         | 89,507                            |
| DOL Resources, Inc.               | 4,798            | 17.100         | 82,047                            |
| Dona M. Mohan                     | 247              | 17.327         | 4,280                             |
| Double Eagle Petr & Mining        | 9,987            | 17.607         | 175,843                           |
| Duncan Walter & Raymond, Inc.     | 604,211          | 17.051         | 10,302,831                        |
| Dyco Petroleum Corporation        | 68,625           | 14.208         | 975,062                           |
| Eastern American Energy Corp.     | 13,087           | 16.331         | 213,725                           |
| Edna Ione Hall Trust (3)          | 1                | 14.000         | 14                                |
| Elk Energy Corporation            | 10,727           | 17.357         | 186,193                           |
| Elliott, Ted                      | 161              | 16.335         | 2,630                             |
| Energy Production Co.             | 3,915            | 14.565         | 57,025                            |
| Enron Oil and Gas Company         | 635,131          | 15.735         | 9,994,186                         |
| Enstar Corporation                | 24,521           | 15.522         | 380,621                           |
| EOG (New Mexico), Inc.            | 7,843            | 18.022         | 141,354                           |
| EP Operating Company              | 52,449           | 14.839         | 778,322                           |
| Exxon Minerals Co.                | 3,275,188        | 15.554         | 50,944,355                        |
| Fancher Oil Co.                   | 482,555          | 14.771         | 7,128,289                         |
| Farmers Union Central Exchange    | 1,048,613        | 15.425         | 16,175,379                        |
| Farnsworth and Kaiser             | 13,355           | 15.615         | 208,547                           |
| Felmont Oil Corporation           | 195,998          | 15.765         | 3,089,992                         |
| Ferguson & Bosworth               | 9,735            | 14.984         | 145,875                           |
| Ferguson, Robert B.               | 4,308            | 14.772         | 63,641                            |
| Fernstrum Energy Corp.            | 38,597           | 14.719         | 568,114                           |
| First Energy Corporation          | 30,476           | 15.925         | 485,352                           |
| Flag Redfern Oil Company          | 61,230           | 15.954         | 976,924                           |
| Foree R.L.                        | 3,588            | 17.824         | 63,955                            |
| Forest Oil Corp.                  | 398,438          | 14.796         | 5,895,559                         |
| Frank O. Elliott Trust (3)        | 1                | 14.000         | 14                                |
| Fuel Resources Development Co.    | 120,490          | 14.409         | 1,736,202                         |
| G.R.B. Resources                  | 7,218            | 15.921         | 114,920                           |
| Galaxy Oil Company                | 1,779            | 15.067         | 26,805                            |
| Gallagher, Victor R.              | 80,884           | 14.019         | 1,133,963                         |
| Gary-Williams Oil Producer, Inc.  | 24,537           | 14.013         | 343,848                           |
| General Atlantic Energy Corp      | 608,310          | 15.088         | 9,178,367                         |
| Gilmore Oil & Gas                 | 4,217            | 14.243         | 60,063                            |
| Global Natural Resources, Inc.    | 369,171          | 15.257         | 5,632,693                         |
| Goldmark Engineering, Inc.        | 56,847           | 11.393         | 647,690                           |
| Gould, Joseph B. Trust            | 4,104            | 13.094         | 53,738                            |
| Grace Petroleum Corporation       | 141,318          | 15.136         | 2,139,017                         |
| Graham Royalty, Inc.              | 1,672,226        | 13.200         | 22,074,048                        |
| Great Northern Drilling Co., Inc. | 40,695           | 14.143         | 575,588                           |
| Great Western Drilling Co.        | 30,266           | 15.318         | 463,633                           |
| Great Western Resources, Inc.     | 3,843            | 17.529         | 67,366                            |
| Gross, C. C. "Todd", Jr.          | 6,588            | 17.842         | 117,545                           |
| H & H Investments, Inc.           | 4,192            | 15.037         | 63,039                            |

| Company Name                     | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|----------------------------------|------------------|----------------|-----------------------------------|
| H & H Star Energy                | 15,515           | 13.355         | 207,217                           |
| H & M Oil Producers, Inc.        | 74,225           | 17.041         | 1,264,889                         |
| Hanson Operating Company, Inc.   | 64,921           | 13.607         | 883,423                           |
| Harrell Production Company       | 4,611            | 13.941         | 64,286                            |
| Hedges Oil Company               | 4,759            | 15.323         | 72,923                            |
| Herbaly Petroleum Corp.          | 3,606            | 13.967         | 50,366                            |
| Hershey Oil Corp.                | 121,468          | 17.438         | 2,118,220                         |
| Home Petroleum Corporation       | 1,465,280        | 15.608         | 22,870,843                        |
| Homestead Associates             | 3,166            | 14.034         | 44,433                            |
| Hondo Oil & Gas Company          | 223,750          | 15.367         | 3,438,420                         |
| HPC, Inc. (Cities)               | 1,777            | 17.850         | 31,721                            |
| Huber J.M. Corp.                 | 6,300            | 14.605         | 92,012                            |
| Huckabay Doyle E. Ltd.           | 15,023           | 15.406         | 231,457                           |
| Hudson, Robert E.                | 143,004          | 15.395         | 2,201,668                         |
| Hunt Oil Company                 | 4,893            | 17.923         | 87,699                            |
| HycO Oil Comp.                   | 4,955            | 15.290         | 75,763                            |
| Hydrocarbon Management, Inc.     | 2,158            | 16.379         | 35,347                            |
| Inexco Oil Company               | 637,782          | 16.793         | 10,710,647                        |
| Integrity Oil & Gas Co.          | 35,044           | 15.763         | 552,410                           |
| Intercontinental Petr Exp. & Dev | 6,495            | 14.361         | 93,280                            |
| Interline Natural Gas, Inc.      | 654              | 15.133         | 9,897                             |
| IP Petroleum Company, Inc.       | 10,385           | 14.580         | 151,423                           |
| J.A. Lafortune, Jr. (3)          | 1,280            | 17.368         | 22,232                            |
| Jerry Chambers Exploration Co.   | 37,962           | 14.153         | 537,292                           |
| Joan Chorney (Cities)            | 96,212           | 18.353         | 1,765,820                         |
| John C. McGuire Oil Producer     | 12,520           | 12.772         | 159,907                           |
| Joseph A. Lafortune Trust (3)    | 1,280            | 17.368         | 22,232                            |
| JVA Operating Company, Inc.      | 919              | 10.040         | 9,227                             |
| K & E Petroleum, Inc.            | 6,541            | 17.964         | 117,507                           |
| Kaiser Francis Oil Comp.         | 98,797           | 14.858         | 1,467,949                         |
| Kee Exploration, Inc.            | 16,345           | 13.488         | 220,477                           |
| Kimbark Oil & Gas Comp.          | 100,419          | 15.134         | 1,519,825                         |
| Kirkwood Oil & Gas               | 8,703            | 14.312         | 124,562                           |
| Kissack Water & Oil Service      | 18,829           | 14.767         | 278,057                           |
| Klabzuba Operating Company       | 5,956            | 15.269         | 90,945                            |
| Koch Production L.T.D.           | 12,907           | 15.995         | 206,454                           |
| KSK Partnership                  | 2,919            | 15.093         | 44,057                            |
| Ladd Petroleum Corp.             | 32,704           | 13.023         | 425,935                           |
| Lario Oil & Gas Company          | 535,263          | 14.859         | 7,953,575                         |
| Lewis & Clark Exploration Co.    | 17,707           | 7.678          | 135,958                           |
| Llose Corporation                | 12,658           | 13.109         | 165,942                           |
| Louisiana Land & Exploration     | 370,592          | 16.134         | 5,979,164                         |
| Luff Exploration Company         | 166,176          | 14.229         | 2,364,671                         |
| Lynch-Wendt Management Service   | 760              | 18.210         | 13,840                            |
| M & K Oil Co.                    | 10,206           | 16.339         | 166,761                           |
| M & K Operations                 | 4,133            | 13.991         | 57,828                            |
| M. G. Production Co.             | 225              | 14.920         | 3,357                             |

| Company Name                     | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$ )Total |
|----------------------------------|------------------|----------------|--------------------------------|
| M.K.M. Oil Comp.                 | 20,141           | 12.507         | 251,921                        |
| M-3 Industries-Raderville        | 1,292            | 15.024         | 19,412                         |
| Mallon Oil Comp.                 | 6,119            | 17.790         | 108,861                        |
| Marathon Oil Company             | 13,848,528       | 13.858         | 191,918,802                    |
| Marmik Oil Company               | 14,078           | 15.678         | 220,718                        |
| Marquis Allred Engineering, Inc. | 11,871           | 16.402         | 194,711                        |
| Marshall & Winston, Inc.         | 7,024            | 14.879         | 104,514                        |
| Masek Oil Company                | 10,050           | 17.090         | 171,761                        |
| Maxim Drilling & Exploration     | 33,046           | 17.743         | 586,344                        |
| Maxus Energy Corporation         | 1,950,804        | 15.697         | 30,623,627                     |
| Maynard Oil Company              | 705              | 16.089         | 11,343                         |
| McAdams, Roux & Assoc., Inc.     | 456,546          | 15.044         | 6,868,689                      |
| McMurry Oil                      | 86,635           | 15.582         | 1,349,991                      |
| Mcor Oil & Gas Corporation       | 132,298          | 13.642         | 1,804,936                      |
| Meridian Oil, Inc.               | 474,420          | 14.979         | 7,106,502                      |
| Mesa Operating Lt. Partnership   | 722,498          | 16.299         | 11,776,494                     |
| Minatome Corporation             | 12,091           | 15.438         | 186,663                        |
| Mitchell Energy Corporation      | 149,820          | 16.154         | 2,420,213                      |
| Mobil Exp. & Prod. N. America    | 11,076           | 5.129          | 56,819                         |
| Mobil Oil Corporation            | 1,133,318        | 16.013         | 18,147,968                     |
| Mon-Oil, Inc.                    | 65,534           | 17.256         | 1,130,910                      |
| Monahan, Rex                     | 63,499           | 17.678         | 1,122,573                      |
| Moncrief, W.A                    | 588,173          | 16.397         | 9,644,681                      |
| Montex Exploration Company       | 176,430          | 13.690         | 2,415,448                      |
| Murphy, D.V.                     | 7,123            | 14.576         | 103,827                        |
| MWJ Producing Company            | 13,364           | 16.066         | 214,711                        |
| National Cooperative Refinery    | 609,197          | 13.796         | 8,404,941                      |
| National Pride Exploration       | 17,875           | 15.852         | 283,356                        |
| Natural Gas Processing Co.       | 26,667           | 16.321         | 435,252                        |
| NGC Energy Company               | 61,430           | 13.032         | 800,582                        |
| Nicolaysen, G.G., Jr.            | 11,799           | 17.178         | 202,685                        |
| Nicor Exploration                | 24,867           | 17.168         | 426,936                        |
| Norcen Energy, Inc.              | 119,513          | 13.873         | 1,658,086                      |
| North Central Oil Corp.          | 24,283           | 17.188         | 417,399                        |
| North Finn                       | 95,625           | 17.706         | 1,693,170                      |
| Northern Michigan Exploration    | 1,652            | 14.875         | 24,575                         |
| Northern Production Co., Inc.    | 39,981           | 15.355         | 613,911                        |
| Northwest Crude, Inc.            | 5,953            | 16.817         | 100,113                        |
| Oedekoven Water & Hot Oil Ser.   | 6,407            | 14.818         | 94,943                         |
| Oilfield Salvage & Service Co.   | 1,986            | 17.935         | 35,619                         |
| Okie Crude Company               | 2,146            | 15.755         | 33,812                         |
| Olympic Exploration, Inc.        | 3,461            | 15.276         | 52,873                         |
| Osborn Heirs Company             | 708,105          | 14.738         | 10,436,178                     |
| P & M Petroleum Management       | 8,748            | 15.697         | 137,318                        |
| Pancanadian Petroleum Company    | 8,398            | 16.378         | 137,550                        |
| Patrick A. Doheny (3)            | 708              | 14.718         | 10,421                         |
| Pease & Kennedy                  | 14,781           | 13.412         | 198,249                        |

| Company Name                   | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|--------------------------------|------------------|----------------|-----------------------------------|
| Pecos Development Corporation  | 17,579           | 16.835         | 295,946                           |
| Pennzoil Company               | 64,418           | 16.684         | 1,074,807                         |
| Petcon Associates, Ltd.        | 9,322            | 18.253         | 170,161                           |
| Petro Corp Inc.                | 20,051           | 15.202         | 304,819                           |
| Petro Energy Inc.              | 684              | 17.510         | 11,977                            |
| Petro-Search, Inc.             | 5,269            | 20.710         | 109,126                           |
| Petrolero Corporation          | 92,716           | 15.583         | 1,444,819                         |
| Petroleum, Inc.                | 243,743          | 15.619         | 3,807,210                         |
| Petx Petroleum Corporation     | 2,941            | 15.959         | 46,938                            |
| Phillips Petroleum Company     | 445,587          | 15.075         | 6,717,408                         |
| Pin Oak Petroleum, Inc.        | 349,152          | 16.891         | 5,897,745                         |
| Pioneer Exploration Company    | 21,499           | 15.357         | 330,162                           |
| Pioneer Oil & Gas              | 13,655           | 14.397         | 196,598                           |
| Powder River Oil Comp.         | 43,423           | 15.106         | 655,990                           |
| Prenalta Corporation           | 432,203          | 14.243         | 6,156,093                         |
| Presidio Energy, Inc.          | 65,515           | 14.134         | 926,023                           |
| Presidio Exploration, Inc.     | 86,633           | 17.801         | 1,542,207                         |
| Prima Exploration, Inc.        | 23,151           | 14.966         | 346,485                           |
| Propel Energy Company          | 7,123            | 16.406         | 116,866                           |
| Prospective Investments        | 36,583           | 16.966         | 620,695                           |
| Puma Petroleum                 | 288,842          | 15.286         | 4,415,242                         |
| Quinoco Production, Inc.       | 9,960            | 14.365         | 143,081                           |
| Quintana Petroleum Corp.       | 104,081          | 13.174         | 1,371,187                         |
| Ranch Oil Company              | 8,314            | 15.722         | 130,713                           |
| Raymond Chorney (Cities)       | 14,686           | 17.851         | 262,171                           |
| Reading & Bates Petroleum Co.  | 120,387          | 15.972         | 1,922,900                         |
| Rock Oil Corporation           | 19,149           | 16.032         | 307,002                           |
| Samedan Oil Corporation        | 124,358          | 15.967         | 1,985,654                         |
| Samson Resources Company       | 56,360           | 16.832         | 948,668                           |
| Santa Fe Energy Company        | 316,047          | 13.438         | 4,247,047                         |
| Schiff & Jackson Oil Producers | 3,262            | 14.137         | 46,116                            |
| Seabrook Corporation (3)       | 63,169           | 17.872         | 1,128,964                         |
| Seguro Oil & Gas, Inc.         | 6,572            | 12.905         | 84,815                            |
| Siegfried, R.H., Inc.          | 82,328           | 16.993         | 1,399,037                         |
| Sierra Operating Company(3)    | 36,341           | 14.935         | 542,775                           |
| Sinclair Oil Corp.             | 32,801           | 14.565         | 477,772                           |
| Slawson, Donald C., Oil Prod.  | 739,063          | 14.821         | 10,953,802                        |
| Smith, Conley P.               | 186,665          | 14.928         | 2,786,552                         |
| Snyder Oil Company             | 64,322           | 14.016         | 901,569                           |
| Sonat Exploration Co.          | 4,539            | 15.829         | 71,848                            |
| South Coast Oil Corp.          | 12,943           | 16.949         | 219,376                           |
| Southern Union Exploration Co. | 6,060            | 15.327         | 92,886                            |
| Southland Royalty Company      | 645,369          | 16.771         | 10,823,638                        |
| Southwestern Energy Production | 73,606           | 14.260         | 1,049,686                         |
| Standard Oil Production Co.    | 567,858          | 14.190         | 8,057,919                         |
| Stellar Oil Company            | 23,433           | 15.418         | 361,294                           |
| Stewart Petroleum Corporation  | 74,588           | 15.847         | 1,182,043                         |



| Company Name                  | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|-------------------------------|------------------|----------------|-----------------------------------|
| Stone Petroleum Corp.         | 3,765            | 14.611         | 55,011                            |
| Sugar Creek Resources, Inc.   | 141              | 16.361         | 2,307                             |
| Sun Exploration & Production  | 1,351,089        | 14.376         | 19,424,145                        |
| Sunshine Valley Petroleum     | 7,221            | 15.508         | 111,989                           |
| Swenco-Western, Inc.          | 289,444          | 15.692         | 4,542,214                         |
| Swift Energy Co.              | 55,615           | 15.827         | 880,242                           |
| T.F. Hodge                    | 6,169            | 17.984         | 110,949                           |
| Temagami Oil & Gas Ltd.       | 100,336          | 14.705         | 1,475,507                         |
| Tenneco Oil Company           | 1,012            | 15.370         | 15,555                            |
| Terra Resources (Cities)      | 2,840            | 17.879         | 50,777                            |
| Terra Resources, Inc.         | 1,855,292        | 14.089         | 26,140,643                        |
| Terry Orlyn                   | 1,338            | 15.715         | 21,027                            |
| Texaco, Inc.                  | 4,104,306        | 13.824         | 56,739,206                        |
| Texaco Producing, Inc.        | 999,390          | 14.108         | 14,099,748                        |
| Tharel Lloyd                  | 1,144            | 17.017         | 19,468                            |
| The Long Trusts               | 5,497            | 18.269         | 100,427                           |
| Thermal Exploration, Inc.     | 192,403          | 15.704         | 3,021,520                         |
| Three G, Inc.                 | 13,134           | 13.171         | 172,996                           |
| Ticony, Inc.                  | 209              | 12.110         | 2,531                             |
| Timberline Production Co.     | 10,140           | 15.241         | 154,549                           |
| Toco Corp.                    | 14,244           | 17.088         | 243,402                           |
| Total Petroleum, Inc.         | 286,938          | 15.959         | 4,579,267                         |
| Tressler, John R. & Iva M.    | 4,999            | 13.167         | 65,823                            |
| Trigg John H.                 | 23,357           | 13.723         | 320,550                           |
| Trigg Oil & Mining Corp.      | 4,069            | 12.975         | 52,796                            |
| Trout, Kyle Jr.               | 43,671           | 16.802         | 733,764                           |
| True Oil Company              | 895,042          | 14.730         | 13,184,744                        |
| TXO Production Corp.          | 20,294           | 15.519         | 314,954                           |
| Unicon Producing Company      | 367              | 14.686         | 5,390                             |
| Unioil Company                | 10,287           | 16.232         | 166,984                           |
| Union Oil Company of Calif.   | 1,453,960        | 14.262         | 20,737,519                        |
| Union Pacific Resources Co.   | 4,793,226        | 17.219         | 82,534,984                        |
| Union Texas Petroleum Corp.   | 220,419          | 15.661         | 3,452,016                         |
| Universal Resources Corp.     | 171,344          | 14.313         | 2,452,520                         |
| Van Norman Oil Company        | 45,555           | 14.841         | 676,083                           |
| Viersen & Cochran             | 5,751            | 17.410         | 100,127                           |
| W.E.M. Joint Ventures, Inc.   | 80,481           | 14.695         | 1,182,709                         |
| Waggoner-Baldrige Energy Co.  | 13,985           | 15.637         | 218,691                           |
| Wagoner, Duer Jr.             | 8,084            | 15.626         | 126,324                           |
| Waterford Production Company  | 7,576            | 14.497         | 109,836                           |
| Wedco Resources Corporation   | 393              | 18.597         | 7,309                             |
| Wessely Energy Company        | 107,438          | 15.423         | 1,657,045                         |
| Westburne Exploration, Inc.   | 30,878           | 13.257         | 409,352                           |
| Western Production Company    | 25,667           | 17.269         | 443,256                           |
| Wexpro Company                | 347,576          | 14.517         | 5,045,950                         |
| WGP Company                   | 47,881           | 16.939         | 811,062                           |
| Whiting Petroleum Corporation | 14,518           | 16.933         | 245,844                           |

| Company Name                   | Taxable<br>Units   | Value/<br>Unit | Taxable<br>Value<br>(\$) <u>Total</u> |
|--------------------------------|--------------------|----------------|---------------------------------------|
| Wilcox Exploration Company (3) | 4,186              | 17.410         | 72,880                                |
| Williston Basin Consulting     | 4,284              | 15.663         | 67,102                                |
| Wold Oil Properties            | 50,456             | 15.436         | 778,842                               |
| Woods Petroleum Corp.          | 3,116,196          | 16.382         | 51,051,760                            |
| Wyoming Resources              | 64,941             | 14.526         | 943,363                               |
| Yates Drilling Company         | 3,775              | 14.851         | 56,065                                |
| Yates Petroleum Corp.          | 33,750             | 14.872         | 501,935                               |
| Z & S Construction Co., Inc.   | 16,218             | 17.758         | 288,012                               |
| Zerbst Oil, Inc.               | 85,968             | 16.896         | 1,452,555                             |
|                                | <u>102,289,917</u> | <u>15.396</u>  | <u>\$1,551,590,991</u>                |

STRIPPER OIL

1988 ASSESSMENTS ON STRIPPER OIL PRODUCTION  
(1987 Production)

| Company Name                    | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$ )Total |
|---------------------------------|------------------|----------------|--------------------------------|
| Aberdeen American Petroleum Co. | 356              | 15.654         | 5,573                          |
| Advanced Recovery Services Co.  | 16,746           | 16.854         | 282,245                        |
| AE Exploration Company          | 16,808           | 17.817         | 299,480                        |
| Aexco Petroleum, Inc.           | 7,037            | 16.987         | 119,540                        |
| Agri-Acres, Inc.                | 8,088            | 13.548         | 109,584                        |
| Ajax Oil Company                | 3,845            | 14.955         | 57,505                         |
| Allen & Schramm, Inc.           | 9,970            | 15.484         | 154,379                        |
| Allen and Crouch                | 1,829            | 15.387         | 28,143                         |
| Altex Oil Corporation           | 3,893            | 13.423         | 52,257                         |
| AM Porex (Texas), Inc.          | 3,026            | 17.487         | 52,916                         |
| Amigo Oil & Gas, Inc.           | 350              | 6.122          | 2,143                          |
| Amoco Production Company        | 3,833,973        | 17.200         | 65,945,792                     |
| Anadarko Petroleum Corporation  | 14,900           | 16.533         | 246,344                        |
| Anderson Oil Company            | 7,285            | 16.229         | 118,230                        |
| ANR Production Co.              | 8,152            | 15.018         | 122,431                        |
| Anschutz Corporation, Inc.      | 2,241            | 14.520         | 32,540                         |
| Ant Hills Production Co.        | 12,945           | 16.083         | 208,195                        |
| Apache Corporation              | 289,515          | 16.290         | 4,716,417                      |
| Aquarius II, Inc.               | 919              | 15.075         | 13,854                         |
| Arjay Oil Company               | 10,414           | 13.689         | 142,559                        |
| Arnell Oil Company              | 22,231           | 12.999         | 288,994                        |
| Art Bullock, Oil Operator       | 3,575            | 16.975         | 60,688                         |
| B.J. Oil Company                | 563              | 16.879         | 9,503                          |
| Balcron Oil Company             | 6,883            | 16.142         | 111,112                        |
| Baney, R.R. Operating           | 1,558            | 17.081         | 26,613                         |
| Banks Operating Co. #366        | 1,971            | 14.285         | 28,157                         |
| Banks Operating 267             | 500              | 14.166         | 7,083                          |
| Banks Operating 492             | 2,030            | 14.133         | 28,690                         |
| Banks Operating 535             | 1,966            | 14.374         | 28,261                         |
| Barfield Oil Corp.              | 11,859           | 16.369         | 194,121                        |
| Barnette Properties             | 689              | 15.399         | 10,610                         |
| Barret, Inc.                    | 8,294            | 15.607         | 129,451                        |
| Bass Enterprises Production Co. | 23,132           | 14.506         | 335,553                        |
| Beard Oil Company               | 6,024            | 15.845         | 95,454                         |
| Beartooth Oil & Gas Company     | 1,389            | 15.239         | 21,167                         |
| Bell Resources, Inc.            | 7,502            | 16.412         | 123,126                        |
| Benson-Montin-Greer Drilling    | 1,010            | 15.610         | 15,767                         |
| Berco Resources, Inc.           | 1,093            | 16.163         | 17,667                         |
| Beren Corporation               | 27,673           | 14.608         | 404,273                        |
| Bessemer Oil Company            | 17,220           | 12.684         | 218,435                        |
| Bing, Harold C.                 | 1,205            | 16.791         | 20,234                         |
| Bird Oil Corp.                  | 2,599            | 15.231         | 39,587                         |
| Black Jack Oil Co., Inc.        | 4,269            | 16.051         | 68,524                         |
| Braden-Deem, Inc.               | 13,003           | 16.102         | 209,379                        |
| Breck Operating (States Inc.)   | 3,430            | 13.879         | 47,608                         |

| Company Name                    | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|---------------------------------|------------------|----------------|-----------------------------------|
| Brehm Oil                       | 2,787            | 14.375         | 40,064                            |
| Brehm Wyoming Program #8        | 100              | 13.840         | 1,384                             |
| Brown, Tom, Inc.                | 2,354            | 14.379         | 33,849                            |
| Burkhart Petroleum Corporation  | 47,902           | 16.460         | 788,510                           |
| Burnett Oil Co., Inc.           | 4,860            | 15.487         | 75,270                            |
| Butler & Jenks                  | 1,188            | 14.118         | 16,773                            |
| Buttes Resources Company        | 11,108           | 15.903         | 176,660                           |
| Buttonhook Oil Company          | 1,118            | 15.214         | 17,010                            |
| BWAB Incorporated               | 8,809            | 15.030         | 132,408                           |
| Byron Oil Drilling Fund 1       | 521              | 19.422         | 10,119                            |
| Byron Oil Ind., Inc.            | 13               | 19.230         | 250                               |
| C & H Well Servicing, Inc.      | 6,675            | 15.573         | 103,954                           |
| C R Energy Corporation          | 4,454            | 13.445         | 59,885                            |
| Carl D. Underwood Oil & Gas Co. | 10,323           | 13.829         | 142,766                           |
| Central Operating, Inc.         | 2,996            | 17.918         | 53,683                            |
| Chandler & Associates, Inc.     | 4,421            | 14.377         | 63,564                            |
| Chaparral Resources, Inc.       | 959              | 15.084         | 14,466                            |
| Cheetah Oil                     | 489              | 15.905         | 7,778                             |
| Cherokee Oil Production, Inc.   | 9,723            | 15.590         | 151,589                           |
| Chevron U.S.A., Inc.            | 68,616           | 15.385         | 1,055,722                         |
| Christensen, C. G.              | 2,007            | 11.778         | 23,640                            |
| Christmann Energy Corporation   | 30,892           | 13.867         | 428,406                           |
| Cig Exploration, Inc.           | 2,364            | 15.595         | 36,868                            |
| Cities Service Oil & Gas Corp.  | 45,615           | 17.296         | 788,998                           |
| CLC Operations, Inc.            | 2,929            | 14.506         | 42,491                            |
| Cliburn, James T.               | 141              | 18.780         | 2,648                             |
| Coastal Oil & Gas Corp.         | 8,296            | 15.289         | 126,840                           |
| Cola Petroleum, Inc.            | 2,691            | 17.687         | 47,597                            |
| Columbine Exploration Corp.     | 132,283          | 16.221         | 2,145,765                         |
| Columbus Energy Corp.           | 6,870            | 17.433         | 119,767                           |
| Comanche Oil & Gas Corp.        | 8,475            | 15.699         | 133,053                           |
| Conoco, Inc.                    | 488,500          | 14.479         | 7,073,463                         |
| Cook, D.L., Individually        | 1,741            | 13.933         | 24,258                            |
| Coquina Oil Corporation         | 1,857            | 17.730         | 32,926                            |
| Coronado Oil Company            | 48,880           | 16.546         | 808,791                           |
| Corrida Oils, Inc.              | 2,441            | 16.537         | 40,368                            |
| Coseka Resources (USA) Ltd.     | 10,113           | 15.036         | 152,063                           |
| Cottonwood Oil, Inc.            | 1,014            | 15.587         | 15,806                            |
| Creek Oil Comp.                 | 1,746            | 14.927         | 26,064                            |
| Crescent Oil & Gas Corp.        | 527              | 13.734         | 7,238                             |
| Crystal Exploration & Prod.     | 1,018            | 15.158         | 15,431                            |
| Damson Oil Corp.                | 6,523            | 16.080         | 104,896                           |
| Davis Exploration               | 868              | 10.281         | 8,924                             |
| DCD, Inc.                       | 29,096           | 16.224         | 472,058                           |
| DeGough Well Service, Inc.      | 12,281           | 17.043         | 209,307                           |
| DeBord Oil Producers, Inc.      | 2,330            | 15.094         | 35,170                            |
| Diamond B. Industries, Inc.     | 26,086           | 16.642         | 434,141                           |
| Dietrich Petroleum Corp.        | 30,072           | 17.361         | 522,093                           |

| Company Name                      | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|-----------------------------------|------------------|----------------|-----------------------------------|
| Discovery Oil Ltd.                | 5,043            | 15.675         | 79,054                            |
| DKM Resources, Inc.               | 3,783            | 13.677         | 51,743                            |
| Dol Resources, Inc.               | 2,969            | 15.269         | 45,335                            |
| Duncan Walter & Raymond, Inc.     | 6,371            | 17.869         | 113,845                           |
| Eblen, Frank Synd, Inc.           | 860              | 15.223         | 13,092                            |
| Edco Research Associates          | 1,357            | 17.112         | 23,221                            |
| Edgar Mills                       | 1,159            | 17.727         | 20,546                            |
| Elk Energy Corporation            | 2,708            | 17.677         | 47,871                            |
| Elliott & Kelley Oil Co.          | 229              | 16.100         | 3,687                             |
| Elliott, Ted                      | 2,139            | 15.740         | 33,669                            |
| Emmett Energy Corp., Inc.         | 1,011            | 15.519         | 15,690                            |
| Energy Minerals Corporation       | 166              | 16.090         | 2,671                             |
| Energy Production Co.             | 1,676            | 16.741         | 28,059                            |
| Energy Specialists                | 1,026            | 16.287         | 16,711                            |
| Enron Oil and Gas Company         | 99,983           | 15.375         | 1,537,244                         |
| Equity Oil Company                | 8,028            | 16.211         | 130,147                           |
| Evro Financial Corp.              | 776              | 15.948         | 12,376                            |
| Fancher Oil Co.                   | 7,225            | 15.223         | 109,992                           |
| Farmers Union Central Exchange    | 14,642           | 14.709         | 215,372                           |
| Farnsworth and Kaiser             | 10,379           | 15.642         | 162,354                           |
| FDF Resources                     | 1,131            | 17.829         | 20,165                            |
| Felmont Oil Corporation           | 3,312            | 15.650         | 51,835                            |
| Ferguson & Bosworth               | 5,161            | 15.094         | 77,902                            |
| Fina Oil and Chemical Company     | 10,100           | 15.572         | 157,282                           |
| Flag Redfern Oil Company          | 34,138           | 17.040         | 581,718                           |
| FMC Corporation                   | 2,206            | 13.077         | 28,848                            |
| G Triple A Oil Company            | 850              | 18.210         | 15,479                            |
| G W R Operating Company           | 8,012            | 17.784         | 142,489                           |
| G.R.B. Resources                  | 155              | 16.225         | 2,515                             |
| Galaxy Oil Company                | 4,362            | 15.207         | 66,336                            |
| Gallagher Terrence & Nancy        | 5,006            | 15.284         | 76,513                            |
| Gary-Williams Oil Producer, Inc.  | 8,221            | 15.934         | 130,996                           |
| Gasamat Oil Corp. of Colorado     | 2,119            | 15.444         | 32,726                            |
| Geju Oil & Gas, Inc.              | 552              | 15.356         | 8,477                             |
| Gibbs W.D.                        | 2,811            | 16.853         | 47,375                            |
| Gibson, J.W.                      | 16,100           | 15.265         | 245,782                           |
| Gladys C. Bullock, Trust          | 3,091            | 17.618         | 54,458                            |
| Gordon Dale et al                 | 1,165            | 17.637         | 20,548                            |
| Gordon Oil                        | 1,839            | 13.102         | 24,096                            |
| Grace Petroleum Corporation       | 5,575            | 14.499         | 80,835                            |
| Graham Royalty, Inc.              | 593              | 14.674         | 8,702                             |
| Great Basin Resources, Inc.       | 247              | 15.348         | 3,791                             |
| Great Northern Drilling Co., Inc. | 2,396            | 16.798         | 40,249                            |
| Great Western Drilling Co.        | 12,257           | 16.261         | 199,312                           |
| Great Western Resources, Inc.     | 2,137            | 16.601         | 35,478                            |
| Greenwood Resources, Inc.         | 1,249            | 16.392         | 20,474                            |
| Gross, C.C. "Todd", Jr.           | 1,848            | 18.265         | 33,754                            |
| H & M Oil Producers, Inc.         | 71,353           | 16.498         | 1,177,203                         |

| Company Name                   | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|--------------------------------|------------------|----------------|-----------------------------------|
| H & R Oil Co.                  | 1,664            | 14.121         | 23,498                            |
| Hackathorn - Townsend          | 686              | 15.667         | 10,748                            |
| Havoco, Incorporated           | 1,871            | 14.184         | 26,540                            |
| Hedges Oil Company             | 2,202            | 12.993         | 28,611                            |
| Herbaly Petroleum Corp.        | 2,172            | 15.012         | 32,608                            |
| HLP Consultants, Inc.          | 1,385            | 16.016         | 22,183                            |
| Hoff Elmer & Mildred           | 2,696            | 14.854         | 40,049                            |
| Holden, Harold B.              | 2,228            | 15.219         | 33,908                            |
| Holwell Drilling               | 10,123           | 15.281         | 154,690                           |
| Home Petroleum Corporation     | 144,972          | 16.555         | 2,400,029                         |
| Hondo Oil & Gas Company        | 84,546           | 16.302         | 1,378,338                         |
| Houston Oil & Minerals Corp.   | 2,599            | 15.294         | 39,751                            |
| Huckabay Doyle E. Ltd.         | 6,941            | 15.321         | 106,347                           |
| Hughes Oil Corp.               | 3,330            | 17.745         | 59,094                            |
| Hyco Oil Comp.                 | 31,225           | 16.896         | 527,597                           |
| Hyland Oil Corp.               | 4,013            | 14.447         | 57,976                            |
| I.C. Gas Amcana, Inc.          | 42,579           | 13.861         | 590,226                           |
| Inexco Oil Company             | 133,718          | 16.478         | 2,203,439                         |
| Integrity Oil & Gas Co.        | 858              | 15.601         | 13,386                            |
| Iron Creek Properties, Inc.    | 7,056            | 17.205         | 121,403                           |
| JM Slaughter Oil Co.           | 2,991            | 16.175         | 48,380                            |
| J-W Operating Company          | 11,168           | 12.292         | 137,279                           |
| Jerry Chambers Exploration Co. | 1,508            | 14.936         | 22,524                            |
| Jerry M. Hunt                  | 399              | 14.147         | 5,645                             |
| Jim's Water Service, Inc.      | 3,639            | 14.429         | 52,509                            |
| John C. McGuire Oil Producer   | 1,284            | 17.129         | 21,994                            |
| John P. Harpel, Jr.            | 3,134            | 15.827         | 49,603                            |
| Jereco Petroleum Company       | 6,474            | 14.995         | 97,081                            |
| Kaiser Francis Oil Comp.       | 57,859           | 16.522         | 955,956                           |
| Kaneb Operating Co., Ltd.      | 750              | 17.668         | 13,251                            |
| Kant, Walter F.                | 1,628            | 15.925         | 25,927                            |
| Kara Petroleum Company         | 2,681            | 17.435         | 46,745                            |
| Katherman, Vance E.            | 9,209            | 13.496         | 124,290                           |
| Kee Exploration, Inc.          | 18,652           | 15.506         | 289,221                           |
| Kennedy & Mitchell, Inc.       | 1,458            | 16.944         | 24,705                            |
| Kennedy George C.              | 2,689            | 18.042         | 48,515                            |
| Kennedy, M. John               | 43,509           | 16.989         | 739,178                           |
| Kennta - Drwenski              | 1,860            | 15.853         | 29,488                            |
| Kerry Petroleum Comp. Inc.     | 2,781            | 15.310         | 42,579                            |
| Kiesling Oil Company           | 11,760           | 16.861         | 198,291                           |
| Kimsey No. 2 Lease             | 365              | 16.753         | 6,115                             |
| Kirkwood Oil & Gas             | 6,374            | 13.425         | 85,572                            |
| Kiska Oil Company              | 865              | 13.996         | 12,107                            |
| Kissack Water & Oil Service    | 4,976            | 13.196         | 65,664                            |
| Klabzuba Operating Company     | 4,353            | 15.575         | 67,799                            |
| Koch Production L.T.D.         | 44,129           | 13.280         | 586,042                           |
| Krejci, Harry L. & Louis       | 504              | 13.462         | 6,785                             |
| L & J Operating, Inc.          | 6,302            | 14.997         | 94,512                            |

| Company Name                     | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|----------------------------------|------------------|----------------|-----------------------------------|
| L and R Drilling Company         | 8,161            | 15.153         | 123,665                           |
| L.B. Petroleum                   | 2,881            | 12.854         | 37,034                            |
| L.K.N. Company                   | 436              | 16.951         | 7,391                             |
| Lakota Partnership               | 6,243            | 15.753         | 98,346                            |
| Lario Oil & Gas Company          | 8,057            | 16.549         | 133,343                           |
| Lawson Oil Co.                   | 3,084            | 17.303         | 53,365                            |
| Lester Oil Co.                   | 2,118            | 15.190         | 32,174                            |
| Lissold Oil                      | 473              | 18.226         | 8,621                             |
| Llose Corporation                | 13,043           | 13.578         | 177,110                           |
| Lomax Exploration Co.            | 2,459            | 14.860         | 36,542                            |
| Loundagm N.B.                    | 1,320            | 15.631         | 20,633                            |
| Low, D.J.                        | 73,633           | 17.168         | 1,264,146                         |
| Luckowicz, L.J.                  | 2,401            | 15.256         | 36,630                            |
| Luff Exploration Company         | 22,912           | 17.599         | 403,250                           |
| Lynch-Wendt Management Service   | 2,836            | 18.460         | 52,355                            |
| M & K Oil Co.                    | 92,921           | 16.892         | 1,569,686                         |
| M & K Operations                 | 11,378           | 15.805         | 179,834                           |
| M & L Oil Company                | 1,622            | 17.731         | 28,760                            |
| Maguire Oil Comp.                | 1,315            | 16.479         | 21,670                            |
| Mallon Oil Company               | 915              | 18.033         | 16,501                            |
| Manewal-Bradley Oil Co.          | 11,078           | 16.814         | 186,268                           |
| Manx Oil Corporation             | 14,654           | 15.522         | 227,465                           |
| Marathon Oil Company             | 741,132          | 15.928         | 11,805,200                        |
| Marquis Allred Engineering, Inc. | 1,004            | 17.200         | 17,269                            |
| Martin Exploration Management    | 2,886            | 14.948         | 43,141                            |
| Maxim Drilling & Exploration     | 20,273           | 16.477         | 334,055                           |
| Maxus Energy Corporation         | 154,310          | 15.708         | 2,423,935                         |
| McMurry Oil                      | 40,593           | 16.021         | 650,351                           |
| McMahon Bullington Drilling Co.  | 1,681            | 17.038         | 28,641                            |
| Meridian Oil, Inc.               | 30,945           | 15.671         | 484,942                           |
| Mitchell Energy Corporation      | 58,489           | 16.533         | 967,043                           |
| Mobil Oil Corporation            | 44,881           | 11.883         | 533,325                           |
| Monahan, Rex                     | 20,783           | 17.027         | 353,887                           |
| Morsey Oil & Gas Corp.           | 3,823            | 13.108         | 50,114                            |
| Mueller, Fred W.                 | 6,125            | 16.738         | 102,523                           |
| Mundell F.E.                     | 2,019            | 16.999         | 34,322                            |
| Murphy Oil USA, Inc.             | 3,275            | 16.125         | 52,812                            |
| MWJ Producing Company            | 10,840           | 14.865         | 161,145                           |
| National Cooperative Refinery    | 19,382           | 16.055         | 311,196                           |
| Natural Gas Processing Co.       | 9,475            | 15.162         | 143,665                           |
| Newman Brothers Drilling         | 404              | 12.836         | 5,186                             |
| NGC Energy Company               | 7,282            | 14.167         | 103,167                           |
| Nicolaysen, G.G., Jr.            | 23,521           | 16.239         | 381,978                           |
| Noarko Resources, Inc.           | 6,260            | 15.762         | 98,676                            |
| North Finn                       | 55,501           | 16.381         | 909,168                           |
| Northern Production Co., Inc.    | 13,851           | 14.703         | 203,665                           |
| Northwest Crude, Inc.            | 1,628            | 16.684         | 27,163                            |
| Oedekoven Water & Hot Oil Ser.   | 5,077            | 15.628         | 79,345                            |



| Company Name                   | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$ )Total |
|--------------------------------|------------------|----------------|--------------------------------|
| Oilfield Salvage & Service Co. | 36,488           | 16.591         | 605,376                        |
| Oklahoma Silurian Partners     | 10,636           | 14.245         | 151,518                        |
| Okmar Oil Comp.                | 3,169            | 18.091         | 57,333                         |
| Olds Oil Comp.                 | 5,583            | 14.899         | 83,185                         |
| Olympic Exploration, Inc.      | 2,440            | 13.902         | 33,923                         |
| Omimex                         | 3,783            | 12.168         | 46,034                         |
| Osage Hot Oil Service          | 1,578            | 15.000         | 23,671                         |
| P & M Petroleum Management     | 32,953           | 16.024         | 528,049                        |
| PBM Oil Company                | 1,459            | 14.553         | 21,234                         |
| Pearce Oil Co.                 | 2,048            | 15.507         | 31,759                         |
| Pease & Kennedy                | 1,575            | 16.225         | 25,555                         |
| Peters, Walter J.              | 979              | 17.244         | 16,882                         |
| Petro Energy, INC.             | 418              | 15.246         | 6,373                          |
| Petro-Search, Inc.             | 177              | 14.237         | 2,520                          |
| Petrocarbon Energy Corp.       | 132,730          | 17.233         | 2,287,449                      |
| Petroleum, Inc.                | 23,206           | 16.635         | 386,038                        |
| Petrospec Corporation          | 2,334            | 17.411         | 40,639                         |
| Phillips Petroleum Company     | 56,948           | 15.133         | 861,836                        |
| Pin Oak Petroleum, Inc.        | 97,181           | 15.275         | 1,484,488                      |
| Pioneer Oil & Gas              | 801              | 17.734         | 14,205                         |
| Plains Petroleum Company       | 111              | 16.036         | 1,780                          |
| Planet Associates, Inc.        | 1,387            | 16.001         | 22,194                         |
| PMA                            | 2,247            | 14.428         | 32,421                         |
| Polfam Exploration Company     | 3,677            | 17.535         | 64,478                         |
| Powder River Oil Comp.         | 105,233          | 15.298         | 1,609,889                      |
| Prenalta Corporation           | 10,816           | 14.637         | 158,318                        |
| Prospective Investments        | 6,125            | 16.190         | 99,164                         |
| Quadra Oil & Gas               | 1,005            | 16.013         | 16,094                         |
| Reg's Well Service, Inc.       | 400              | 19.180         | 7,672                          |
| Resources Technology Corp.     | 166              | 13.759         | 2,284                          |
| Rosa Petroleum                 | 1,819            | 14.862         | 27,035                         |
| Ruby Drilling Company, Inc.    | 154              | 13.584         | 2,092                          |
| Salt Creek West Partner's      | 2,045            | 17.062         | 34,893                         |
| Samedan Oil Corporation        | 2,169            | 15.661         | 33,969                         |
| Santa Fe Energy Company        | 9,336            | 12.794         | 119,450                        |
| Sauer, W.E.                    | 1,397            | 15.319         | 21,401                         |
| Sayers Operating Company       | 12,059           | 11.660         | 140,616                        |
| Schiff & Jackson Oil Producers | 1,496            | 13.963         | 20,889                         |
| Schlaikjer Arther L. Jr.       | 1,525            | 16.841         | 25,684                         |
| Score Exploration Corp.        | 9,227            | 15.321         | 141,370                        |
| Shakespeare Oil Co., Inc.      | 76               | 15.868         | 1,206                          |
| Shar Alan Oil Comp.            | 1,505            | 14.447         | 21,743                         |
| Sheldon & Loretta Murphy       | 3,070            | 15.517         | 47,640                         |
| Shirley Brown                  | 2,729            | 15.497         | 42,293                         |
| Sims, E.E. Properties          | 836              | 16.099         | 13,459                         |
| Sinclair Oil Corp.             | 2,108            | 15.733         | 33,167                         |
| Skaer Enterprises, Inc.        | 2,059            | 18.140         | 37,352                         |
| Smith, Gene & George           | 1,430            | 14.259         | 20,391                         |

| Company Name                   | Taxable<br>Units | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|--------------------------------|------------------|----------------|-----------------------------------|
| Smith, Turner & Assoc.         | 2,123            | 12.935         | 27,463                            |
| Smith, Conley P.               | 9,504            | 15.046         | 143,006                           |
| Snyder Oil Company             | 2,114            | 17.968         | 37,985                            |
| Sonat Exploration Co.          | 6,153            | 15.643         | 96,252                            |
| South Coast Oil Corp.          | 10,529           | 16.646         | 175,274                           |
| Southland Royalty Company      | 47,885           | 15.896         | 761,215                           |
| Stag Oil Producers, Inc.       | 3,414            | 15.818         | 54,006                            |
| Steve Newton Drilling          | 774              | 16.346         | 12,652                            |
| Stewart Petroleum Corporation  | 6,625            | 16.581         | 109,855                           |
| Stovall Oil Company            | 1,401            | 12.945         | 18,136                            |
| Summit Resources, Inc.         | 5,603            | 11.527         | 64,590                            |
| Sunshine Valley Petroleum      | 12,593           | 15.647         | 197,051                           |
| Teapot Oil & Refining Co.      | 16,530           | 14.862         | 245,684                           |
| Tenneco Oil Company            | 1,766            | 15.186         | 26,819                            |
| Terra Resources, Inc.          | 340,676          | 15.952         | 5,434,593                         |
| Texaco, Inc.                   | 92,021           | 15.023         | 1,382,486                         |
| Texaco Producing, Inc.         | 51,995           | 13.820         | 718,585                           |
| Texakota Incorporated          | 457              | 14.358         | 6,562                             |
| Texas American Oil Corp.       | 5,786            | 12.943         | 74,892                            |
| Thunder Basin Oil              | 321              | 17.479         | 5,611                             |
| Timberline Petroleum Corp.     | 1,827            | 16.636         | 30,394                            |
| Timberline Production Co.      | 28,176           | 16.601         | 467,764                           |
| Toco Corp.                     | 141,921          | 16.500         | 2,341,737                         |
| Townsend - Garfield Lease      | 2,877            | 18.014         | 51,829                            |
| Townsend CL-Newcastle Garfield | 449              | 18.340         | 8,235                             |
| Townsend Co.                   | 90,128           | 17.357         | 1,564,401                         |
| Trout, Kyle Jr.                | 2,658            | 18.282         | 48,596                            |
| True Oil Company               | 118,078          | 16.721         | 1,974,494                         |
| Unioil Company                 | 3,505            | 16.982         | 59,523                            |
| Union Oil Company of Calif.    | 176,414          | 14.265         | 2,516,701                         |
| Union Pacific Resources Co.    | 69,440           | 16.818         | 1,167,851                         |
| Union Texas Petroleum Corp.    | 188              | 14.968         | 2,814                             |
| Universal Production, Inc.     | 1,359            | 14.824         | 20,147                            |
| Universal Resources Corp.      | 4,117            | 15.572         | 64,113                            |
| V.T. Resources, Inc.           | 5,201            | 15.602         | 81,149                            |
| Van Mark & Bodine              | 1,861            | 15.878         | 29,549                            |
| Van Norman Pipe & Supply       | 2,143            | 13.270         | 28,439                            |
| Viable Resources, Inc.         | 1,246            | 12.850         | 16,012                            |
| W.D. Townsend - State Lease    | 1,605            | 15.709         | 25,213                            |
| W.E.M. Joint Ventures, Inc.    | 686              | 15.774         | 10,821                            |
| Waggoner-Baldrige Energy Co.   | 2,802            | 17.766         | 49,783                            |
| Wagoner, Duer Jr.              | 4,610            | 15.978         | 73,662                            |
| Waldo 6A & 6C                  | 961              | 17.386         | 16,708                            |
| Washakie Oil Company           | 1,901            | 15.894         | 30,215                            |
| Wellstar Corporation           | 5,458            | 17.338         | 94,634                            |
| West Oil                       | 172              | 19.244         | 3,310                             |
| Western Oil Refining Company   | 28,970           | 16.421         | 475,745                           |
| Western Production Co.         | 344,391          | 16.459         | 5,668,525                         |

| Company Name                  | Taxable<br>Units  | Value/<br>Unit | Taxable<br>Value<br>(\$)<br>Total |
|-------------------------------|-------------------|----------------|-----------------------------------|
| Wexpro Company                | 13,812            | 14.732         | 203,491                           |
| Whiting Petroleum Corporation | 5,652             | 16.187         | 91,491                            |
| Win Oil Co., Inc.             | 495               | 22.480         | 11,128                            |
| Winco Petroleum Corp.         | 2,483             | 14.847         | 36,866                            |
| Wind River Explorations       | 238               | 17.109         | 4,072                             |
| Winkler L.W. & Son            | 1,927             | 15.429         | 29,732                            |
| Wintershall Corporation       | 18,138            | 16.776         | 304,291                           |
| Wold Oil Properties           | 15,530            | 15.516         | 240,978                           |
| Wolverine Exploration         | 1,023             | 14.763         | 15,103                            |
| Woods Petroleum Corp.         | 112,579           | 16.585         | 1,867,130                         |
| Wyoming Oil & Minerals, Inc.  | 11,044            | 15.756         | 174,019                           |
| Wyoming Resources             | 6,923             | 15.045         | 104,160                           |
| Yates Petroleum Corp.         | 4,342             | 15.282         | 66,356                            |
| Yegen, E.C.                   | 11,015            | 15.591         | 171,735                           |
| Zephyr Exploration            | 761               | 16.831         | 12,809                            |
| Zerbst Oil, Inc.              | 11,235            | 17.670         | 198,528                           |
|                               | <u>10,691,397</u> | <u>16.318</u>  | <u>\$174,465,837</u>              |

## OTHER MINERALS

1988 OTHER MINERAL PRODUCTION ASSESSMENTS  
(1987 Production)

| Mineral & Producer                           | Taxable<br>Tons  | Value<br>Per<br>Ton | 1988<br>Taxable<br>Valuation | 1987<br>Taxable<br>Valuation |
|--|------------------|---------------------|------------------------------|------------------------------|
| <b>BENTONITE</b>                             |                  |                     |                              |                              |
| American Colloid Company                     | 797,536          | 5.43                | 4,329,284                    | 2,056,888                    |
| Applied Industrial Materials Corp.           | 68,473           | 4.89                | 334,834                      | 886,099                      |
| Federal Ore & Chemical, Inc.                 | 200,428          | 3.75                | 751,681                      | 824,154                      |
| Kaycee Bentonite Corp.                       | 200,521          | 2.51                | 504,226                      | 451,798                      |
| M-I Drilling Fluids Co.                      | 182,978          | 2.57                | 470,254                      | 93,148                       |
| NL Baroid Div. of NL Industrs                | 370,786          | 3.81                | 1,413,575                    | 1,571,671                    |
| Southern Clay Products, Inc.                 | 4,766            | 2.61                | 12,419                       | 29,515                       |
| Wyo-Ben Products, Inc.                       | 333,589          | 2.58                | 861,268                      | 817,280                      |
| <b>TOTAL - BENTONITE</b>                     | <b>2,159,077</b> | <b>4.02</b>         | <b>8,677,541</b>             | <b>6,730,553</b>             |
| <b>CLAY</b>                                  |                  |                     |                              |                              |
| Interstate Brick Company                     | 1,310            | .80                 | 1,048                        | 54,571                       |
| <b>TOTAL - CLAY</b>                          | <b>1,310</b>     | <b>.80</b>          | <b>1,048</b>                 | <b>54,571</b>                |
| <b>DECORATIVE STONE</b>                      |                  |                     |                              |                              |
| Basins Inc.                                  | 64,948           | 5.10                | 331,235                      | 1,777,992                    |
| <b>TOTAL - DECORATIVE STONE</b>              | <b>64,948</b>    | <b>5.10</b>         | <b>331,235</b>               | <b>1,777,992</b>             |
| <b>DOLOMITE &amp; DOLOMITE FINES</b>         |                  |                     |                              |                              |
| Guernsey Stone Company                       | 460,605          | 1.74                | 801,453                      | 1,566,068                    |
| <b>TOTAL - DOLOMITE &amp; DOLOMITE FINES</b> | <b>460,605</b>   | <b>1.74</b>         | <b>801,453</b>               | <b>1,566,068</b>             |
| <b>GOLD</b>                                  |                  |                     |                              |                              |
| Gerald Stout (in oz.s)                       | 29               | 619.99              | 18,054                       | ---                          |
| <b>TOTAL - GOLD</b>                          | <b>29</b>        | <b>619.99</b>       | <b>18,054</b>                | <b>---</b>                   |
| <b>GRANITE BALLAST</b>                       |                  |                     |                              |                              |
| Morrison-Knudsen Co., Inc.                   | 1,092,862        | 2.58                | 2,819,585                    | 982,178                      |
| <b>TOTAL - GRANITE BALLAST</b>               | <b>1,092,862</b> | <b>2.58</b>         | <b>2,819,585</b>             | <b>982,178</b>               |
| <b>GYPSUM</b>                                |                  |                     |                              |                              |
| Celotex Corporation                          | 165,073          | 3.80                | 627,277                      | 649,264                      |
| Georgia Pacific Corporation                  | 185,818          | 3.80                | 706,108                      | 860,673                      |
| Mountain Cement Co.                          | 3,775            | 1.92                | 7,248                        | 19,377                       |
| <b>TOTAL - GYPSUM</b>                        | <b>354,666</b>   | <b>3.78</b>         | <b>1,340,633</b>             | <b>1,529,314</b>             |

1988 OTHER MINERAL PRODUCTION ASSESSMENTS  
(1987 Production)  
(Continued)

| Mineral & Producer                 | Taxable<br>Tons | Value<br>Per<br>Ton | 1988<br>Taxable<br>Valuation | 1987<br>Taxable<br>Valuation |
|------------------------------------|-----------------|---------------------|------------------------------|------------------------------|
| <u>LIMESTONE</u>                   |                 |                     |                              |                              |
| Hills Materials Co.                | ---             | --                  | ---                          | 8,655                        |
| Pete Lien & Sons, Inc.             | 70,905          | 1.70                | 120,538                      | 457,762                      |
| Mountain Cement Co.                | 248,876         | .97                 | 241,410                      | 178,450                      |
| Seahorn Brothers Trucking, Inc.    | ---             | --                  | ---                          | 7,742                        |
| <b>TOTAL - LIMESTONE</b>           | <b>319,781</b>  | <b>1.13</b>         | <b>361,948</b>               | <b>652,609</b>               |
| <u>SAND &amp; GRAVEL</u>           |                 |                     |                              |                              |
| Amoco Production Co.               | 4,436           | .80                 | 3,549                        | ---                          |
| Bear River Contractors             | 31,536          | .80                 | 25,229                       | 18,434                       |
| Big Horn Redi-Mix, Inc.            | 11,998          | .80                 | 9,599                        | 9,255                        |
| Boatright - Smith                  | 132,889         | .80                 | 106,311                      | 117,183                      |
| Brasel & Sims Construction Co.     | ---             | --                  | ---                          | 329                          |
| Brush, William & Sons, Inc.        | ---             | --                  | ---                          | 21,321                       |
| Burggraf Construction Co.          | ---             | --                  | ---                          | 49,912                       |
| C & B Sand & Gravel, Inc.          | 5,000           | .79                 | 3,972                        | 3,366                        |
| Call, Spencer, Sand & Gravel       | 12,376          | .80                 | 9,901                        | 16,480                       |
| Cameron, Peter                     | ---             | --                  | ---                          | 2,124                        |
| Campbell Oil Field Service, Inc.   | 6,405           | .80                 | 5,124                        | 9,219                        |
| Canyon Concrete & Excavating, Inc. | 17,813          | .80                 | 14,251                       | 16,616                       |
| Casper Concrete Company            | 165,959         | .80                 | 132,767                      | 99,775                       |
| Chambers, Dale H., Contractor      | ---             | --                  | ---                          | 204                          |
| Chevron U.S.A., Inc.               | ---             | --                  | ---                          | 4,728                        |
| Clark's Ready Mix & Const., Inc.   | 70,139          | .80                 | 56,111                       | 66,252                       |
| Cody Concrete, Inc.                | 8,355           | .80                 | 6,684                        | 8,662                        |
| Concrete Construction, Inc.        | 8,976           | .80                 | 7,181                        | 14,240                       |
| Cook - Harriet Construction, Inc.  | 4,247           | .80                 | 3,397                        | 4,781                        |
| D & D Partnership                  | 3,060           | .80                 | 2,448                        | 2,176                        |
| Deroche Construction               | ---             | --                  | ---                          | 1,600                        |
| Dry Creek Sand & Gravel            | 7,448           | .80                 | 5,958                        | 1,636                        |
| Ellingford Bros., Inc.             | 35,000          | .80                 | 28,000                       | ---                          |
| Evans Construction, Inc.           | 28,785          | .80                 | 23,028                       | 16,424                       |
| Fidler, Inc.                       | 26,533          | .80                 | 21,226                       | 29,088                       |
| Fife Welding, Inc.                 | 934             | .80                 | 747                          | 5,272                        |
| Fletcher Construction Company      | 2,424           | .80                 | 1,939                        | 6,390                        |
| Fletcher, Lance                    | 1,512           | .80                 | 1,210                        | ---                          |
| Garber Agri-Business, Inc.         | ---             | --                  | ---                          | 4,795                        |
| George's Excavation                | ---             | --                  | ---                          | 5,198                        |
| Gilbert Central Corporation        | ---             | --                  | ---                          | 3,710                        |
| Gilpatrick Construction, Inc.      | 73,123          | .80                 | 58,499                       | 49,211                       |
| Gorge Sand & Gravel, Inc.          | 20,022          | .80                 | 16,018                       | 11,599                       |
| Goshen Irrigation                  | ---             | --                  | ---                          | 144                          |
| Great Divide Construction Co.      | ---             | --                  | ---                          | 744                          |

1988 OTHER MINERAL PRODUCTION ASSESSMENTS  
(1987 Production)  
(Continued)

| Mineral & Producer                | Taxable<br>Tons | Value<br>Per<br>Ton | 1988<br>Taxable<br>Valuation | 1987<br>Taxable<br>Valuation |
|-----------------------------------|-----------------|---------------------|------------------------------|------------------------------|
| Grosch, P.E., Construction Co.    | 8,305           | .80                 | 6,644                        | 4,969                        |
| Guernsey Stone                    | 11,450          | .80                 | 9,160                        | ---                          |
| H and D Construction              | ---             | ---                 | ---                          | 42,183                       |
| H K Contractors, Inc.             | 53,690          | .80                 | 42,952                       | ---                          |
| Hagenstein, Paul                  | 5,935           | .80                 | 4,747                        | 55,903                       |
| Hall Construction Co.             | 4,201           | .80                 | 3,361                        | 247                          |
| Hamaker Excavation, Inc.          | 450             | .80                 | 360                          | 612                          |
| Harris Trucking & Constr. Co.     | 64,248          | .80                 | 51,399                       | 23,863                       |
| Hart, Dan, Patrol                 | ---             | ---                 | ---                          | 750                          |
| Hoffman, Gerald, Construction Co. | ---             | ---                 | ---                          | 611                          |
| Husman, Inc.                      | 2,378           | .80                 | 1,902                        | ---                          |
| J.P.B. Wyoming, Inc.              | ---             | ---                 | ---                          | 42,499                       |
| K.C. Oilfield Service, Inc.       | 15,145          | .80                 | 12,116                       | 9,018                        |
| Kinkade Construction, Inc.        | 4,348           | .80                 | 3,478                        | ---                          |
| Kylander Construction Co., Inc.   | 34,935          | .80                 | 27,948                       | 49,833                       |
| Lacy, Bill                        | 8,732           | .80                 | 6,986                        | ---                          |
| Lamb Construction Company         | 106,043         | .80                 | 84,834                       | 52,700                       |
| Lampert, Don                      | 3,770           | .80                 | 3,016                        | 4,661                        |
| Lancaster, Delbert                | ---             | ---                 | ---                          | 5,265                        |
| Layos, Inc.                       | 13,174          | .80                 | 10,539                       | 5,265                        |
| Leonard Paving, Inc.              | ---             | ---                 | ---                          | 19,419                       |
| Lewis and Sons, Inc.              | 5,010           | .80                 | 4,008                        | 3,192                        |
| Lidstrom, Inc.                    | 12,216          | .80                 | 9,773                        | 20,340                       |
| Linn Ranch                        | 1,669           | .80                 | 1,335                        | 2,318                        |
| McCormac Redi-Mix, Inc.           | ---             | ---                 | ---                          | 10,276                       |
| McGarvin-Moberly Constr., Co.     | 181,098         | .79                 | 142,480                      | 19,720                       |
| Menter Sand & Gravel, Inc.        | 114,217         | .80                 | 91,374                       | 163,162                      |
| Mountain Cement Co.               | 15,885          | .80                 | 12,708                       | 14,316                       |
| Mullinax Concrete Service Co.     | 15,322          | .80                 | 12,258                       | 12,381                       |
| Nicholls & Lewis Concrete, Inc.   | 14,105          | .80                 | 11,284                       | 15,665                       |
| Northern Investment               | 1,074           | .80                 | 859                          | 5,338                        |
| Pathfinder Irrigation Dist.       | 1,115           | .80                 | 892                          | ---                          |
| Pelesky, J.D., Constr. Co., Inc.  | ---             | ---                 | ---                          | 8,633                        |
| Pioneer Construction              | ---             | ---                 | ---                          | 1,146                        |
| RGR                               | 1,000           | .80                 | 800                          | ---                          |
| Rawlins Sand & Gravel Co., Inc.   | ---             | ---                 | ---                          | 13,280                       |
| Rees' Enterprises                 | ---             | ---                 | ---                          | 19,484                       |
| Reeves, Inc.                      | 66,592          | .80                 | 53,274                       | ---                          |
| Riley Sand & Redi-Mix, Inc.       | 11,921          | .80                 | 9,537                        | 5,000                        |
| Rissler & McMurry Company         | 77,459          | .80                 | 61,967                       | 57,614                       |
| Rocky Mountain Energy Company     | ---             | ---                 | ---                          | 169,454                      |
| Rocky Mountain Premix             | ---             | ---                 | ---                          | 43,216                       |
| Sanders Gravel & Excavating       | 3,137           | .80                 | 2,510                        | 4,578                        |
| Sanders, William                  | 629             | .80                 | 504                          | ---                          |

1988 OTHER MINERAL PRODUCTION ASSESSMENTS  
(1987 Production)  
(Continued)

| Mineral & Producer               | Taxable<br>Tons  | Value<br>Per<br>Ton | 1988<br>Taxable<br>Valuation | 1987<br>Taxable<br>Valuation |
|----------------------------------|------------------|---------------------|------------------------------|------------------------------|
| Saratoga Corporation             | 5,673            | .80                 | 4,538                        | 2,272                        |
| Schmid Sand & Gravel Company     | ---              | --                  | ---                          | 28,800                       |
| Schrivier Sand & Gravel Company  | 6,353            | .80                 | 5,082                        | 1,067                        |
| Searle Bros. Construction, Inc.  | 8,047            | .80                 | 6,438                        | 10,404                       |
| Simons, James E., Co., Inc.      | 157,038          | .80                 | 125,630                      | 142,186                      |
| Sinks Canyon Welding             | 8,028            | .80                 | 6,422                        | ---                          |
| Sorenson, Russell W.             | ---              | --                  | ---                          | 469                          |
| Star Aggregates, Inc.            | 140,910          | .80                 | 112,728                      | 135,711                      |
| Sterling Sand & Gravel Company   | 50,783           | .80                 | 40,626                       | 21,163                       |
| Sulenta Construction Co., Inc.   | 390              | .80                 | 312                          | ---                          |
| Summit Materials, Inc.           | 197,364          | .80                 | 157,891                      | 108,989                      |
| Sunrise Construction Co., Inc.   | ---              | --                  | ---                          | 69,935                       |
| Teton Construction Company       | 248,209          | .80                 | 198,567                      | 424,622                      |
| Terhune, Jack                    | 39,605           | .80                 | 31,684                       | ---                          |
| TG Soda Ash                      | 40,552           | .80                 | 32,442                       | ---                          |
| Thunder Basin Oil Service, Inc.  | 3,727            | .80                 | 2,982                        | 2,224                        |
| Timberline Aviation              | 15,468           | .80                 | 12,374                       | 309,949                      |
| Torrington Cement Products, Inc. | 9,000            | .80                 | 7,200                        | 13,921                       |
| Union Pacific Resources          | 48,706           | .80                 | 38,965                       | ---                          |
| Valentine Construction, Inc.     | 30,949           | .80                 | 24,759                       | 5,436                        |
| Valley Construction              | 1,610            | .80                 | 1,288                        | 20,801                       |
| Weaver, Dale, Inc.               | 326              | .80                 | 261                          | 1,072                        |
| White, T. W., Excavating, Inc.   | ---              | --                  | ---                          | 4,212                        |
| Worthan Construction             | 1,213            | .80                 | 970                          | 1,399                        |
| Young, Willis, Cement & Const.   | 15,634           | .80                 | 12,507                       | 16,595                       |
| Z & S Construction Co., Inc.     | ---              | --                  | ---                          | 568                          |
| <b>TOTAL - SAND &amp; GRAVEL</b> | <b>2,567,808</b> | <b>.80</b>          | <b>2,051,820</b>             | <b>2,829,574</b>             |
| <b>SCORIA</b>                    |                  |                     |                              |                              |
| Eldridge Excavating, Inc.        | ---              | --                  | ---                          | 893                          |
| Guernsey Stone Company           | ---              | --                  | ---                          | 2,729                        |
| Hines, John J.                   | ---              | --                  | ---                          | 759                          |
| Hornbuckle Construction          | ---              | --                  | ---                          | 332                          |
| K. G. Construction Co.           | ---              | --                  | ---                          | 14,916                       |
| Mike's Water & Dozer, Inc.       | ---              | --                  | ---                          | 1,147                        |
| S & M Construction, Inc.         | ---              | --                  | ---                          | 8,762                        |
| Texaco, Inc.                     | ---              | --                  | ---                          | 1,532                        |
| <b>TOTAL - SCORIA</b>            | <b>---</b>       | <b>--</b>           | <b>---</b>                   | <b>31,070</b>                |
| <b>SHALE</b>                     |                  |                     |                              |                              |
| American Bentonite               | ---              | --                  | ---                          | 249                          |
| Buck Creek Freight               | ---              | --                  | ---                          | 2,384                        |



1988 OTHER MINERAL PRODUCTION ASSESSMENTS  
(1987 Production)  
(Continued)

| Mineral & Producer                      | Taxable<br>Tons   | Value<br>Per<br>Ton | 1988<br>Taxable<br>Valuation | 1987<br>Taxable<br>Valuation |
|---|-------------------|---------------------|------------------------------|------------------------------|
| <u>Domino Construction</u>              | ---               | --                  | ---                          | 4,500                        |
| <u>Elridge Excavation, Inc.</u>         | 488               | .80                 | 390                          | ---                          |
| <u>Lacy, William</u>                    | ---               | --                  | ---                          | 768                          |
| <u>Mountain Cement</u>                  | 102,721           | .80                 | 82,177                       | ---                          |
| <b>TOTAL - SHALE</b>                    | <b>103,209</b>    | <b>.80</b>          | <b>82,56</b>                 | <b>7,901</b>                 |
| <u>SHERMAN BALLAST</u>                  |                   |                     |                              |                              |
| <u>Union Pacific Railroad Co.</u>       | ---               | --                  | ---                          | 75,886                       |
| <b>TOTAL - SHERMAN BALLAST</b>          | <b>---</b>        | <b>--</b>           | <b>---</b>                   | <b>75,886</b>                |
| <u>SODIUM SULPHATE</u>                  |                   |                     |                              |                              |
| <u>Pratt Sodium Works</u>               | ---               | --                  | ---                          | 40,624                       |
| <b>TOTAL - SODIUM SULPHATE</b>          | <b>---</b>        | <b>--</b>           | <b>---</b>                   | <b>40,620</b>                |
| <u>TRONA</u>                            |                   |                     |                              |                              |
| <u>F.M.C. Corporation</u>               | 3,327,483         | 9.22                | 30,679,393                   | 31,192,691                   |
| <u>mechanical solution</u>              | 191,433           | 7.29                | 1,395,548                    | ---                          |
| <u>General Chemical Corporation</u>     | 2,947,438         | 9.03                | 26,615,368                   | 22,653,039                   |
| <u>Stauffer Chemical Company</u>        | 2,699,833         | 9.16                | 24,730,469                   | 22,292,195                   |
| <u>Tenneco Minerals Company</u>         | 1,508,741         | 10.30               | 15,540,032                   | 14,132,938                   |
| <u>Tg Soda Ash, Inc.</u>                | 1,747,327         | 8.92                | 15,586,161                   | 15,295,462                   |
| <b>TOTAL - TRONA</b>                    | <b>12,422,255</b> | <b>9.22</b>         | <b>114,546,971</b>           | <b>105,566,325</b>           |
| <u>URANIUM</u>                          |                   |                     |                              |                              |
| <u>Altair Resources - solution</u>      | 1,031             | .29                 | 303                          | ---                          |
| <u>Malapai Resources Co. - solution</u> | 8,213             | .56                 | 4,607                        | ---                          |
| <u>Pathfinder Mines Corp</u>            |                   |                     |                              |                              |
| <u>Lucky Mc - mechanical</u>            | 90,204            | 30.58               | 2,758,448                    | ---                          |
| <u>solution</u>                         | 9,114             | .58                 | 5,294                        | ---                          |
| <u>Shirley Basin</u>                    | 94,795            | 39.04               | 3,700,797                    | 17,964,223                   |
| <u>Sequoyah Fuels Corporation</u>       | 40,730            | 1.98                | 80,608                       | 55,334                       |
| <b>TOTAL - URANIUM</b>                  | <b>244,087</b>    | <b>26.83</b>        | <b>6,550,057</b>             | <b>18,019,557</b>            |

WYOMING MINERALS FOR 1988  
Taxable Production, Valuation and Taxes, Based on 1987 Production

| Mineral                        | Total<br>Units<br>of Taxable<br>Valuation | Total<br>Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Unit | Average<br>Tax Levy<br>(Mills) | Estimated<br>Ad Valorem<br>Taxes Levied | Avg. Tax<br>Per Unit | Sever-<br>ance<br>Tax<br>Rate % | Estimated<br>Severance Tax<br>Collectible | Avg.<br>Per<br>Unit |
|--------------------------------|---|--------------------------------|--|--------------------------------|---|----------------------|---------------------------------|---|---------------------|
| Bentonite                      | 2,159,077                                 | \$ 8,677,541                   | 4.02   | 63.630                         | \$ 552,152                              | 0.2557               | 2.00                            | \$ 173,551                                | 0.0804              |
| Clay                           | 1,310                                     | 1,048                          | 0.80   | 66.794                         | 70                                      | 0.0534               | 2.00                            | 21  | 0.0160              |
| Coal                           | 132,662,055                               | 1,005,387,010                  | 7.58   | 62.962                         | 63,301,177                              | 0.4772               | 8.50                            | 85,457,896                                | 0.6442              |
| (Underground)                  | 90,956                                    | 842,591                        | 9.26   | 62.095                         | 52,321                                  | 0.5752               | 5.25                            | 44,236                                    | 0.4863              |
| Decorative Stone               | 64,948                                    | 331,235                        | 5.10   | 59.577                         | 19,734                                  | 0.3038               | 2.00                            | 6,625                                     | 0.1020              |
| Dolomite and<br>Dolomite Fines | 460,605                                   | 801,453                        | 1.74   | 65.898                         | 52,814                                  | 0.1147               | 2.00                            | 16,029                                    | 0.0348              |
| Granite Ballast                | 1,092,862                                 | 2,819,585                      | 2.58   | 67.490                         | 190,294                                 | 0.1741               | 2.00                            | 56,392                                    | 0.0516              |
| Gold *                         | 29.12                                     | 18,054                         | 619.99                                       | 73.446                         | 1,326                                   | 45.5357              | 2.00                            | 361                                       | 12.3970             |
| Gypsum                         | 354,666                                   | 1,340,633                      | 3.78   | 68.614                         | 91,986                                  | 0.2594               | 2.00                            | 26,813                                    | 0.0756              |
| Limestone                      | 319,781                                   | 361,948                        | 1.13   | 66.631                         | 24,117                                  | 0.0754               | 2.00                            | 7,239                                     | 0.0226              |
| Natural Gas                    | 407,862,822                               | 717,673,951                    | 1.76   | 67.483                         | 48,430,791                              | 0.1187               | 6.00                            | 43,060,437                                | 0.1056              |
| Oil - Crude                    | 102,289,917                               | 1,551,590,991                  | 15.17  | 65.040                         | 100,915,478                             | 0.9866               | 6.00                            | 93,095,459                                | 0.9101              |
| Oil - Stripper                 | 10,691,397                                | 174,465,837                    | 16.32  | 65.040                         | 11,347,258                              | 1.0613               | 4.00                            | 6,978,633                                 | 0.6527              |
| Sand/Gravel                    | 2,567,808                                 | 2,051,820                      | 0.80   | 67.192                         | 137,866                                 | 0.0537               | 2.00                            | 41,036                                    | 0.0160              |
| Scoria                         | -   | -                              | -  | -                              | -                                       | -                    | -                               | -   | -                   |
| Shale                          | 103,209                                   | 82,567                         | 0.80   | 67.763                         | 5,595                                   | 0.0542               | 2.00                            | 1,651                                     | 0.0160              |
| Sherman Ballast                | -   | -                              | -  | -                              | -                                       | -                    | -                               | -   | -                   |
| Sodium Sulphate                | -   | -                              | -  | -                              | -                                       | -                    | -                               | -   | -                   |
| Trona                          | 12,422,255                                | 114,546,971                    | 9.22   | 77.836                         | 8,915,878                               | 0.7177               | 5.50                            | 6,300,083                                 | 0.5072              |
| Uranium                        | 244,087                                   | 6,550,057                      | 26.83  | 66.663                         | 436,646                                 | 1.7889               | 5.50                            | 360,253                                   | 1.4759              |
| TOTALS                         |   | \$3,587,543,292                |  |                                | \$234,475,503                           |                      |                                 | \$235,626,715                             |                     |

\*Taxable Units in Ounces

PIPELINE COMPANIES - 1988

| Liquid Pipelines                     | 1988 Taxable<br>Valuation | 1987 Taxable<br>Valuation |
|--------------------------------------|---------------------------|---------------------------|
| Anschutz Ranch East                  | \$ 191,924                | \$ ---                    |
| Amoco Pipeline Company               | 5,018,218                 | 6,425,201                 |
| Belle Fourche Pipeline Company       | 2,948,169                 | 4,956,321                 |
| Butte Pipeline Company               | 940,643                   | 1,662,438                 |
| Calnev Pipeline Company              | 25,415                    | 25,875                    |
| Chevron U.S.A., Inc. *               | ---                       | 33,350                    |
| Chevron Resources Company *          | ---                       | 1,917,495                 |
| Conoco Pipeline Company              | 2,583,429                 | 3,822,118                 |
| Farmers Union Central Exchange, Inc. | 11,500                    | 11,500                    |
| Frontier Pipeline Company            | 2,107,793                 | 4,864,719                 |
| Marathon Pipeline Company            | 2,143,379                 | 3,170,652                 |
| Mid-American Pipeline Company        | 2,098,229                 | 2,681,670                 |
| Mobil Pipeline Company               | 35,645                    | 59,155                    |
| Northern Rockies Pipeline Company    | 184,000                   | 184,000                   |
| Phillips Petroleum Company           | 463,757                   | 724,156                   |
| Pioneer Pipeline Company             | 532,701                   | 643,923                   |
| Platte Pipeline Company              | 2,616,223                 | 4,234,319                 |
| Raven Ridge Pipeline *               | ---                       | 1,473,276                 |
| Sinclair Pipeline Company            | 656,400                   | 1,269,477                 |
| Texaco Pipeline, Inc. **             | 871,406                   | 1,109,750                 |
| Unocal Pipeline Company              | 171,598                   | 185,424                   |
| Wamsutter Pipeline Company           | 290,375                   | 362,250                   |
| Western Oil Transportation Co., Inc. | 1,759,500                 | 2,334,647                 |
| Wyco Pipeline Company                | 1,632,229                 | 2,453,359                 |
| Wyoming Pipeline Company             | 209,300                   | 264,816                   |
| <b>TOTALS - LIQUID PIPELINES</b>     | <b>\$27,491,833</b>       | <b>\$44,869,891</b>       |

\* Returned to local assessor for assessment

\*\* Changed name from Wesco Pipeline

\*\*\* 1987 values prior to appeals settlements

PIPELINE COMPANIES - 1988  
(Continued)

| Gas Pipelines                       | 1988 Taxable<br>Valuation | 1987 Taxable<br>Valuation |
|-------------------------------------|---------------------------|---------------------------|
| ANR Pipeline Company                | \$ 409,200                | \$ 741,158                |
| Canyon Creek Compression Company    | 1,840,000                 | 2,415,000                 |
| Colorado Interstate Gas Company     | 8,193,224                 | 15,181,866                |
| Columbia Gulf Transmission Company  | 53,734                    | 105,304                   |
| Mountain Fuel Resources             | 26,450                    | 51,750                    |
| Natural Gas Pipeline Co. of America | 107,891                   | 322,088                   |
| Northwest Pipeline Corp.            | 10,217,657                | 14,423,463                |
| Overthrust Pipeline Company         | 3,722,479                 | 6,037,500                 |
| Panhandle Eastern Pipeline Company  | 2,057,235                 | 2,807,391                 |
| Questar Pipeline Company *          | 10,160,245                | 12,490,252                |
| Trailblazer Pipeline Company        | 197,039                   | 290,901                   |
| Western Transmission Corporation    | 66,010                    | 235,750                   |
| Williams Natural Gas Company        | 2,347,269                 | 3,422,558                 |
| Williston Basin Interstate Pipeline | 2,035,804                 | 2,894,060                 |
| Wyoming Interstate Company, Ltd.    | 9,836,710                 | 14,418,039                |
| TOTALS - GAS PIPELINES              | \$51,270,947              | \$75,837,080              |

\* Name changed from Mountain Fuel Resources

\*\* 1987 values prior to appeals settlements

**MUNICIPALLY OWNED PUBLIC UTILITIES - 1988**

| <i>Town or City</i>                     | <i>1988 Taxable<br/>Valuation</i> | <i>1987 Taxable<br/>Valuation</i> |
|---|-----------------------------------|-----------------------------------|
| <i>Basin, Town of</i>                   | <i>\$ 45,283</i>                  | <i>\$ 48,810</i>                  |
| <i>Cody, City of</i>                    | <i>328,216</i>                    | <i>284,283</i>                    |
| <i>Deaver, Town of</i>                  | <i>3,313</i>                      | <i>3,255</i>                      |
| <i>Fort Laramie, Town of</i>            | <i>8,088</i>                      | <i>9,237</i>                      |
| <i>Gillette, City of</i>                | <i>1,114,925</i>                  | <i>1,207,500</i>                  |
| <i>Guernsey, Town of</i>                | <i>83,821</i>                     | <i>83,921</i>                     |
| <i>Lingle, Town of</i>                  | <i>22,690</i>                     | <i>25,472</i>                     |
| <i>Lusk Light &amp; Power Company</i>   | <i>59,949</i>                     | <i>69,342</i>                     |
| <i>Pine Bluffs, Town of</i>             | <i>79,142</i>                     | <i>79,234</i>                     |
| <i>Powell, City of</i>                  | <i>101,122</i>                    | <i>106,106</i>                    |
| <i>Torrington, Town of</i>              | <i>264,500</i>                    | <i>264,500</i>                    |
| <i>Wheatland, Town of</i>               | <i>91,746</i>                     | <i>102,511</i>                    |
| <i>Wyoming Municipal Power Agency *</i> | <i>---</i>                        | <i>206,040</i>                    |
| <i>TOTAL</i>                            | <i>\$2,202,795</i>                | <i>\$2,490,211</i>                |

\* Valued as part of the Basin Electric Power Project under REA's

PRIVATELY OWNED PUBLIC UTILITIES - 1988

| Company                       | 1988 Taxable<br>Valuation | 1987 Taxable<br>Valuation |
|-------------------------------|---------------------------|---------------------------|
| <u>AIRLINES</u>               |                           |                           |
| American Airlines, Inc.       | \$ 29,103                 | \$ 5,576                  |
| Aspen Airways, Inc.           | 294,981                   | 175,722                   |
| Centennial Airlines *         | ---                       | 161,500                   |
| Continental Airlines, Inc.    | 184,490                   | 33,474                    |
| Delta Air Lines, Inc. **      | 508,284                   | ---                       |
| Mesa Airlines, Inc. *         | 93,347                    | ---                       |
| Rocky Mountain Airways        | 29,188                    | 10,835                    |
| Sky West Airlines             | 47,000                    | 24,883                    |
| Trans Colorado Airlines, Inc. | 128,170                   | 188,517                   |
| United Airlines ***           | ---                       | 63,392                    |
| Western Airlines, Inc. **     | ---                       | 640,070                   |
| TOTALS - AIRLINES             | \$1,314,563               | \$1,303,969               |

- \* Mesa Airlines took over flight ways  
 \*\* Delta Air Lines purchased Western Air Lines  
 \*\*\* Discontinued service to Wyoming

RADIO - TELEPHONE

|                                    |           |            |
|------------------------------------|-----------|------------|
| Action Communication, Inc. (1)     | \$ 1,381  | \$ 1,495   |
| Collins Radio Communications, Inc. | 11,040    | 10,350     |
| Commercial Communications          | 63,250    | 61,640     |
| Custom Radio                       | 74,824    | 95,802     |
| Dome Communications, Inc.          | 13,168    | 24,150     |
| Gillette Radio Telephone           | 19,362    | 27,561     |
| Mobile Tone of Jackson Hole, Inc.  | 7,245     | 11,500     |
| Rule Radiophone Service, Inc.      | 17,710    | 20,125     |
| Air Pager (Service Alert)          | 3,450     | 3,450      |
| Telstar Communications Company     | 42,000    | 42,000     |
| Tri State Communications, Inc.     | 3,048     | 4,025      |
| Western Radio Communications       | 5,980     | 18,285     |
| Western Total Communications       | ---       | 98         |
| Worland Services                   | 33,267    | 29,900     |
| TOTALS - RADIO-TELEPHONE           | \$295,725 | \$ 350,381 |

PRIVATELY OWNED PUBLIC UTILITIES - 1988

| Company                                   | 1988 Taxable<br>Valuation | 1987 Taxable<br>Valuation |
|---|---------------------------|---------------------------|
| Black Hills Power & Light Company         | \$ 4,864,185              | \$ 5,850,405              |
| Byron Natural Gas Utility, Inc. *         | ---                       | 9,056                     |
| Cheyenne, Light, Fuel & Power Company     | 3,209,085                 | 3,643,621                 |
| Cody Gas Company                          | 419,937                   | 462,097                   |
| Frannie-Deaver Utilities, Inc.            | 10,263                    | 10,445                    |
| Idaho Power Company                       | 16,133,719                | 17,961,533                |
| Jackson Vangas, Inc.                      | 35,862                    | 34,712                    |
| KN Energy, Inc.                           | 1,183,045                 | 1,534,079                 |
| Lance Creek Utility Company               | 725                       | 794                       |
| Linch Utility Company                     | 2,013                     | 2300                      |
| MGTC, Inc.                                | 341,452                   | 366,346                   |
| MIGC, Inc.                                | 512,057                   | 629,970                   |
| Montana-Dakota Utilities Company          | 1,434,394                 | 1,804,975                 |
| Mountain Fuel Supply Company              | 1,522,138                 | 3,050,029                 |
| Northern Gas Company                      | 426,154                   | 502,177                   |
| Northern Gas Div. of KN Energy, Inc.      | 628,547                   | 699,893                   |
| Northern Mountain Gas Company             | 9,373                     | 9,373                     |
| Northern Utilities Company                | 781,134                   | 922,942                   |
| Northern Utilites Div. of KN Energy, Inc. | 2,110,843                 | 2,674,085                 |
| Pacific Power & Light Company **          | 83,197,147                | 96,777,036                |
| Petrolane Wyoming Gas Service, Inc.       | 441,601                   | 479,997                   |
| Utah Power and Light Company **           | 22,502,803                | 24,522,730                |
| Western Utility Company                   | 23,345                    | 24,150                    |
| Wyoming Gas Company                       | 293,128                   | 339,680                   |
| Wyoming Industrial Gas Company            | 46,170                    | 48,272                    |
| TOTAL - ELECTRIC, GAS                     | \$140,129,120             | \$162,360,697             |

\* Sold to Wyoming Gas Company in 1987

\*\* Includes Leased Property for 1988

\*\*\* 1987 values prior to appeals settlement for Utah Power

NON-PROFIT COOPERATIVE CORPORATIONS AND ASSOCIATIONS  
ENGAGED IN RURAL ELECTRIFICATION - 1988

| Company  | 1988 Taxable<br>Valuation | 1987 Taxable<br>Valuation |
|--|---------------------------|---------------------------|
| Basin Electric Power Cooperative                 | \$33,986,483              | \$ 38,704,402             |
| Beartooth Electric Cooperative, Inc.             | 3,805                     | 2,969                     |
| Big Horn County Electric Cooperative, Inc.       | 7,595                     | 6,604                     |
| Big Horn Rural Electric Company                  | 127,787                   | 137,058                   |
| Bridger Valley Electric Association              | 300,709                   | 348,588                   |
| Carbon Power & Light Company                     | 317,191                   | 349,961                   |
| Fall River Rural Electric Coop., Inc.            | 35,889                    | 37,382                    |
| Garland Light & Power Company                    | 41,095                    | 43,346                    |
| Heartlands Consumers Power District *            | 2,525,162                 | 2,746,941                 |
| Hot Springs County Rural Electric Assoc., Inc.   | 983,020                   | 1,076,944                 |
| Lincoln Electric System *                        | 11,150,436                | 11,683,657                |
| Lower Valley Power & Light, Inc. (Lin./Sub.)     | 984,548                   | 989,400                   |
| Lower Valley Power & Light, Inc. (Teton)         | 2,144,583                 | 2,082,480                 |
| Niobrara Electric Association, Inc.              | 89,473                    | 97,442                    |
| Riverton Valley Electric Association, Inc.       | 755,399                   | 790,048                   |
| Rural Electric Company                           | 189,875                   | 168,619                   |
| Sheridan-Johnson Rural Electric Assoc.           | 195,888                   | 197,186                   |
| Southeast Electric Cooperative, Inc.             | 100                       | 100                       |
| Tri-County Electric Association, Inc.            | 3,797,301                 | 4,092,299                 |
| Tri-State Generation & Transmission Assoc., Inc. | 23,649,835                | 25,298,132                |
| Western Minnesota Municipal Power *              | 11,143,525                | 15,080,707                |
| Wheatland Rural Electric Association             | 167,084                   | 178,819                   |
| Willwood Light & Power Company                   | 100                       | 100                       |
| Wyrulec Company                                  | 159,148                   | 175,154                   |
| Wyoming Municipal Power Agency *                 | 1,180,464                 | 1,460,477                 |
| Yampa Valley Electric Association, Inc.          | 15,402                    | 17,263                    |
| <b>TOTAL</b>                                     | <b>\$93,951,897</b>       | <b>\$105,766,078</b>      |

\* Basin Electric Power Project valued as the six participants for 1988  
as compared to 1987 on a single entity

\*\* Includes leased property



## RAILROADS - 1988

| Company  | 1988 Taxable Valuation | 1987 Taxable Valuation |
|--|------------------------|------------------------|
| Burlington Northern, Inc.                      | \$33,486,364           | \$ 49,720,053          |
| Chicago & North Western Transportation Company | 14,297,549             | 15,494,117             |
| Colorado & Wyoming Railway Company             | 29,900                 | 29,900                 |
| Union Pacific Railroad Company                 | 33,043,405             | 46,056,831             |
| Wyoming and Colorado Railroad *                | 253,000                | ---                    |
| TOTALS   | \$81,110,218           | \$111,300,901          |

\* Purchased Union Pacific Coalmont and Encampment Branches in 1987

\*\* 1987 values prior to appeals settlement for Burlington Northern Union Pacific

## TELEPHONE &amp; TELEGRAPH COMPANIES - 1988

| Company                              | 1988 Taxable Valuation | 1987 Taxable Valuation |
|--------------------------------------|------------------------|------------------------|
| AT&T Communications *                | \$ 5,876,351           | \$ 7,587,126           |
| Chugwater Telephone Company          | 20,365                 | 56,414                 |
| Dubois Telephone Exchange            | 310,001                | 381,152                |
| Eden Valley Telephone Company        | 30,455                 | 30,948                 |
| Golden West Telephone Coop., Inc.    | 3,667                  | 4,078                  |
| MCI Communications                   | 695,520                | 1,529,500              |
| Medicine Bow Telephone Company **    | ---                    | 33,387                 |
| Project Telephone Company            | 38,045                 | 46,410                 |
| Range Telephone Company              | 408,737                | 445,579                |
| Silver Star Telephone Company        | 192,269                | 204,717                |
| Telephone Utilities of Wyoming **    | 387,146                | ---                    |
| Tri-County Telephone Association     | 279,224                | 301,257                |
| Union Telephone Company              | 610,427                | 876,368                |
| United Telephone Company of the West | 557,706                | 764,491                |
| U.S. Sprint ****                     | 3,697,250              | 2,702,500              |
| U.S. West, Inc. ***                  | 34,303,218             | 55,410,519             |
| Utah-Wyo Telecommunications          | 67,658                 | 75,571                 |
| Western Union Telegraph Company      | 431,250                | 510,970                |
| Williams Telecommunications          | 1,924,748              | 1,929,258              |
| Wylon Communications Corporation     | 73,600                 | 115,000                |
| Wyoming Telephone Company **         | ---                    | 440,545                |
| TOTAL                                | \$49,907,637           | \$73,445,790           |

\* AT&T Communications and AT&T of the Mountain States merged for 1988

\*\* Medicine Bow Telephone Co. and Wyoming Telephone Co. merged into Telephone Utilities of Wyoming.

\*\*\* Mountain State Telephone and Telegraph re-named U.S. West, Inc.

\*\*\*\* U.S. Sprint re-named from U.S. Telecom in 1988

TABLE III

SHOWING THE TAXES LEVIED IN THE VARIOUS  
COUNTIES OF THE STATE AND THE  
PURPOSES FOR WHICH LEVIED  
FOR THE YEAR 1988

STATEMENT SHOWING TAXES AND PURPOSES FOR THE LEVIES FOR THE YEAR 1988

| County      | Taxable<br>Valuation | State General Fund | State Foundation Program | County* Road<br>Purposes Levy |             | Other County* General<br>Fund Levy |              |
|-------------|----------------------|--------------------|--------------------------|-------------------------------|-------------|------------------------------------|--------------|
|             |                      | None - Mills       | 12.00 - Mills            | Mills                         | Amount      | Mills                              | Amount       |
|             |                      | Amount             | Amount                   |                               |             |                                    |              |
| ALBANY      | \$ 96,316,895        | NONE               | \$ 1,155,803             | --                            | --          | 9.500                              | \$ 915,011   |
| BIG HORN    | 101,272,893          | NONE               | 1,215,275                | --                            | --          | 9.644                              | 976,676      |
| CAMPBELL    | 1,325,681,730        | NONE               | 15,908,181               | --                            | --          | 8.293                              | 10,993,879   |
| CARBON      | 290,016,976          | NONE               | 3,480,204                | --                            | --          | 8.908                              | 2,583,471    |
| CONVERSE    | 237,695,025          | NONE               | 2,852,340                | --                            | --          | 6.654                              | 1,581,623    |
| CROOK       | 101,671,968          | NONE               | 1,220,064                | --                            | --          | 8.662                              | 880,682      |
| FREMONT     | 240,131,133          | NONE               | 2,881,574                | --                            | --          | 7.830                              | 1,880,227    |
| GOSHEN      | 50,375,882           | NONE               | 604,511                  | --                            | --          | 10.075                             | 507,537      |
| HOT SPRINGS | 131,624,458          | NONE               | 1,579,493                | 2.159                         | \$ 284,178  | 4.731                              | 622,715      |
| JOHNSON     | 90,824,810           | NONE               | 1,089,898                | --                            | --          | 8.162                              | 741,312      |
| LARAMIE     | 242,073,360          | NONE               | 2,904,880                | --                            | --          | 9.500                              | 2,299,697    |
| LINCOLN     | 271,144,462          | NONE               | 3,253,734                | --                            | --          | 8.295                              | 2,249,143    |
| NATRONA     | 350,478,751          | NONE               | 4,205,745                | --                            | --          | 9.330                              | 3,269,967    |
| NIOBRARA    | 33,305,912           | NONE               | 399,671                  | --                            | --          | 8.202                              | 273,175      |
| PARK        | 382,167,833          | NONE               | 4,586,014                | --                            | --          | 10.140                             | 3,875,182    |
| PLATTE      | 111,499,155          | NONE               | 1,337,990                | --                            | --          | 8.664                              | 966,029      |
| SHERIDAN    | 104,705,678          | NONE               | 1,256,468                | --                            | --          | 8.024                              | 840,158      |
| SUBLETTE    | 136,410,431          | NONE               | 1,636,925                | 1.677                         | 228,76      | 7.354                              | 1,003,162    |
| SWEETWATER  | 864,228,850          | NONE               | 10,370,746               | 2.135                         | 1,845,129   | 5.001                              | 4,322,008    |
| TETON       | 83,531,724           | NONE               | 1,002,381                | --                            | --          | 6.250                              | 522,073      |
| UINTA       | 517,069,189          | NONE               | 6,204,830                | --                            | --          | 10.905                             | 5,638,640    |
| WASHAKIE    | 65,941,805           | NONE               | 791,302                  | --                            | --          | 8.034                              | 529,776      |
| WESTON      | 65,973,478           | NONE               | 791,682                  | --                            | --          | 7.522                              | 496,253      |
| Totals      | \$5,894,142,398      |                    | \$70,729,711             |                               | \$2,358,067 |                                    | \$47,968,396 |

\* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSES FOR THE LEVIES FOR THE YEAR 1988

| County      | County Hospital Operation* |             | County Library Operations* |             | County Fair Operations* |             | County Museum Operations* |           |
|-------------|----------------------------|-------------|----------------------------|-------------|-------------------------|-------------|---------------------------|-----------|
|             | Mills                      | Amount      | Mills                      | Amount      | Mills                   | Amount      | Mills                     | Amount    |
| ALBANY      | --                         | --          | 1.800                      | \$ 173,370  | 0.700                   | \$ 67,422   | --                        | --        |
| BIG HORN    | --                         | --          | 1.639                      | 165,986     | 0.717                   | 72,613      | --                        | --        |
| CAMPBELL    | --                         | --          | 0.861                      | 1,141,412   | 0.082                   | 108,706     | 0.026                     | 34,468    |
| CARBON      | 1.724                      | \$ 499,989  | 0.645                      | 187,061     | 0.374                   | 108,466     | 0.090                     | 26,102    |
| CONVERSE    | 2.254                      | 535,765     | 1.220                      | 289,988     | --                      | --          | --                        | --        |
| CROOK       | 0.885                      | 89,979      | 1.062                      | 107,975     | 0.620                   | 63,036      | 0.500                     | 50,836    |
| FREMONT     | --                         | --          | 2.290                      | 549,900     | 0.140                   | 33,618      | 0.500                     | 120,066   |
| GOSHEN      | --                         | --          | 1.290                      | 64,985      | 0.635                   | 31,989      | --                        | --        |
| HOT SPRINGS | 2.000                      | 263,249     | 1.101                      | 144,918     | 0.895                   | 117,804     | 0.500                     | 65,812    |
| JOHNSON     | 1.000                      | 90,825      | 1.247                      | 113,259     | 0.483                   | 43,868      | 0.281                     | 25,522    |
| LARAMIE     | --                         | --          | 2.000                      | 484,147     | 0.500                   | 121,037     | --                        | --        |
| LINCOLN     | --                         | --          | 1.377                      | 373,366     | 0.161                   | 43,654      | --                        | --        |
| NATRONA     | --                         | --          | 1.300                      | 455,622     | 0.500                   | 175,239     | --                        | --        |
| NIOBRARA    | 1.229                      | 40,933      | 1.218                      | 40,567      | 1.351                   | 44,996      | --                        | --        |
| PARK        | --                         | --          | 1.151                      | 439,875     | 0.316                   | 120,765     | 0.143                     | 54,650    |
| PLATTE      | 1.280                      | 142,719     | 1.462                      | 163,012     | 0.594                   | 66,231      | --                        | --        |
| SHERIDAN    | 1.232                      | 128,997     | 2.145                      | 224,594     | 0.547                   | 57,274      | --                        | --        |
| SUBLETTE    | --                         | --          | 1.014                      | 138,320     | 0.279                   | 38,059      | 0.176                     | 24,008    |
| SWEETWATER  | 0.669                      | 578,169     | 2.134                      | 1,844,264   | 0.906                   | 782,991     | 0.104                     | 89,880    |
| TETON       | --                         | --          | 2.000                      | 167,063     | 1.000                   | 83,532      | --                        | --        |
| UINTA       | --                         | --          | 1.001                      | 517,586     | 0.075                   | 38,780      | --                        | --        |
| WASHAKIE    | 0.910                      | 60,007      | 1.705                      | 112,431     | 0.851                   | 56,116      | 0.500                     | 32,971    |
| WESTON      | 2.371                      | 156,423     | 1.288                      | 84,974      | 0.819                   | 54,032      | --                        | --        |
| TOTALS      |                            | \$2,587,055 |                            | \$7,984,675 |                         | \$2,330,228 |                           | \$524,315 |

\* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSES OF LEVIES FOR THE YEAR 1988

| County      | County Airport Operation* |           | County Civil Defense* |         | County Building Fund* |        | County Sponsored Recreation* |             |
|-------------|---------------------------|-----------|-----------------------|---------|-----------------------|--------|------------------------------|-------------|
|             | Mills                     | Amount    | Mills                 | Amount  | Mills                 | Amount | Mills                        | Amount      |
| ALBANY      | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| BIG HORN    | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| CAMPBELL    | 0.256                     | \$339,375 | --                    | --      | --                    | --     | 0.842                        | \$1,116,224 |
| CARBON      | --                        | --        | --                    | --      | --                    | --     | 0.208                        | 60,324      |
| CONVERSE    | 0.321                     | 76,300    | --                    | --      | --                    | --     | 0.241                        | 57,285      |
| CROOK       | --                        | --        | --                    | --      | --                    | --     | 0.270                        | 27,451      |
| FREMONT     | 0.060                     | 14,408    | --                    | --      | --                    | --     | 0.180                        | 43,224      |
| GOSHEN      | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| HOT SPRINGS | 0.444                     | 58,441    | 0.054                 | \$7,108 | --                    | --     | --                           | --          |
| JOHNSON     | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| LARAMIE     | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| LINCOLN     | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| NATRONA     | 0.530                     | 185,754   | --                    | --      | --                    | --     | 0.340                        | 119,163     |
| NIOBRARA    | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| PARK        | --                        | --        | --                    | --      | --                    | --     | 0.250                        | 95,542      |
| PLATTE      | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| SHERIDAN    | 0.052                     | 5,445     | --                    | --      | --                    | --     | --                           | --          |
| SUBLETTE    | 0.074                     | 10,094    | --                    | --      | --                    | --     | --                           | --          |
| SWEETWATER  | --                        | --        | --                    | --      | --                    | --     | 0.494                        | 426,929     |
| TETON       | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| UINTA       | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| WASHAKIE    | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| WESTON      | --                        | --        | --                    | --      | --                    | --     | --                           | --          |
| TOTALS      |                           | \$689,817 |                       | \$7,108 |                       |        |                              | \$1,946,142 |

\* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSES FOR THE LEVIES FOR THE YEAR 1988

| County      | County Public Health* |           | County Fire Protection* |             | County Bond Redemption |           | County Bond Interest |           |
|-------------|-----------------------|-----------|-------------------------|-------------|------------------------|-----------|----------------------|-----------|
|             | Mills                 | Amount    | Mills                   | Amount      | Mills                  | Amount    | Mills                | Amount    |
| ALBANY      | --                    | --        | --                      | --          | 1.250                  | \$120,396 | 0.310                | \$ 29,858 |
| BIG HORN    | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| CAMPBELL    | 0.231                 | \$306,232 | 0.548                   | \$ 726,474  | --                     | --        | --                   | --        |
| CARBON      | --                    | --        | --                      | --          | 0.168                  | 48,723    | 0.168                | 48,723    |
| CONVERSE    | 0.502                 | 119,323   | 0.808                   | 177,038     | --                     | --        | --                   | --        |
| CROOK       | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| FREMONT     | --                    | --        | 1.000                   | 169,576     | --                     | --        | --                   | --        |
| GOSHEN      | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| HOT SPRINGS | 0.116                 | 15,268    | --                      | --          | --                     | --        | --                   | --        |
| JOHNSON     | --                    | --        | 0.827                   | 66,055      | --                     | --        | --                   | --        |
| LARAMIE     | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| LINCOLN     | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| NATRONA     | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| NIOBRARA    | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| PARK        | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| PLATTE      | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| SHERIDAN    | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| SUBLETTE    | --                    | --        | 1.000                   | 128,576     | --                     | --        | --                   | --        |
| SWEETWATER  | 0.519                 | 448,535   | --                      | --          | --                     | --        | --                   | --        |
| TETON       | --                    | --        | 0.750                   | 39,640      | --                     | --        | --                   | --        |
| UINTA       | --                    | --        | --                      | --          | --                     | --        | --                   | --        |
| WASHAKIE    | --                    | --        | --                      | --          | 1.814                  | 119,618   | 1.229                | 81,042    |
| WESTON      | --                    | --        | --                      | --          | 3.986                  | 262,970   | 0.661                | 43,608    |
| TOTALS      |                       | \$889,358 |                         | \$1,307,359 |                        | \$551,707 |                      | \$203,231 |

\* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSE FOR THE LEVIES FOR THE YEAR 1988

| County      | Special County Weed and Pest<br>Levies - County Wide |             | Special County Fire<br>District Taxes | Other Special County<br>District Taxes | School Dist. Bond<br>and Interest Taxes |
|-------------|--|-------------|---------------------------------------|--|---|
|             | Mills  | Amount      |                                       |  |   |
| ALBANY      | 1.000  | \$ 96,317   | \$ 68,418                             | \$ 288,951 B                           | 385,268                                 |
| BIG HORN    | 1.000  | 101,273     | 80,629                                | 844,439 ABEFH                          | 555,394                                 |
| CAMPBELL    | 0.171  | 226,692     | --                                    | 4,980,132 ABCH                         | --                                      |
| CARBON      | 0.635  | 184,161     | --                                    | 366,545 ADEFGI                         | 1,763,897                               |
| CONVERSE    | 0.993  | 236,031     | --                                    | 212,690 AB                             | 2,331,372                               |
| CROOK       | 2.000  | 203,344     | --                                    | --                                     | --                                      |
| FREMONT     | 1.690  | 405,821     | 144,960                               | 705,299 AEFH                           | 2,032,460                               |
| GOSHEN      | 1.000  | 50,376      | 73,323                                | 12,558 AEH                             | 479,065                                 |
| HOT SPRINGS | 1.000  | 131,624     | --                                    | 190,997 AH                             | --                                      |
| JOHNSON     | 1.872  | 170,024     | --                                    | 31,607 A                               | 254,309                                 |
| LARAMIE     | 1.000  | 242,073     | 216,777                               | 176,481 CFH                            | 1,608,775                               |
| LINCOLN     | 0.976  | 264,637     | 137,996                               | 1,469,181 ABCH                         | 2,106,571                               |
| NATRONA     | 0.590  | 206,782     | 12,993                                | 225,626 H                              | 1,577,154                               |
| NIOBRARA    | 1.000  | 33,306      | 86,762                                | --                                     | 270,677                                 |
| PARK        | 0.375  | 143,313     | 680,129                               | 2,869,749 ABE                          | 224,899                                 |
| PLATTE      | 1.000  | 111,499     | 104,846                               | 113,334 AE                             | 237,323                                 |
| SHERIDAN    | 2.000  | 209,412     | 53,700                                | 85,262 E                               | 585,726                                 |
| SUBLETTE    | 0.459  | 62,612      | --                                    | 353,284 ACI                            | 1,460,514                               |
| SWEETWATER  | 0.261  | 225,564     | 71,315                                | 1,788,442 BFH                          | 9,853,362                               |
| TETON       | 0.600  | 50,119      | 15,097                                | 293,495 BCH                            | 618,135                                 |
| UINTA       | 0.326  | 168,565     | --                                    | 597,024 AEGH                           | 4,390,237                               |
| WASHAKIE    | 1.000  | 65,942      | 187,754                               | 163,444 AEFH                           | 283,950                                 |
| WESTON      | 1.000  | 65,973      | --                                    | 21,020 F                               | 19,993                                  |
| TOTALS      |  | \$3,655,460 | \$1,934,699                           | \$15,789,560                           | \$31,039,081                            |

Special Districts

|              |                         |                          |                       |
|--------------|-------------------------|--------------------------|-----------------------|
| A - Cemetery | C - Improvement/Service | E - Recreation           | G - Water Conservancy |
| B - Hospital | D - Museum              | F - Solid Waste Disposal | H - Water and Sewer   |
|              |                         |                          | I - Rural Health Care |

STATEMENT SHOWING TAXES LEVIED AND PURPOSE FOR WHICH LEVIES FOR THE YEAR 1988

| County      | Other School<br>District Taxes | Municipal Tax | Total Taxes   |
|-------------|--------------------------------|---------------|---------------|
| ALBANY      | \$ 3,082,140                   | \$ 470,506    | \$ 6,853,460  |
| BIG HORN    | 3,159,305                      | 159,655       | 7,331,245     |
| CAMPBELL    | 41,096,133                     | 426,440       | 77,404,348    |
| CARBON      | 9,304,338                      | 323,913       | 18,985,917    |
| CONVERSE    | 7,477,840                      | 172,355       | 16,119,950    |
| CROOK       | 3,761,863                      | 53,396        | 6,458,626     |
| FREMONT     | 8,524,719                      | 455,011       | 17,960,863    |
| GOSHEN      | 1,813,147                      | 114,283       | 3,751,774     |
| HOT SPRINGS | 4,277,793                      | 72,679        | 7,832,079     |
| JOHNSON     | 2,815,569                      | 87,611        | 5,529,859     |
| LARAMIE     | 8,691,780                      | 1,250,460     | 17,996,107    |
| LINCOLN     | 8,587,409                      | 129,897       | 18,615,588    |
| NATRONA     | 12,469,057                     | 1,217,840     | 24,120,942    |
| NIOBRARA    | 1,032,484                      | 34,464        | 2,257,035     |
| PARK        | 13,471,768                     | 236,363       | 26,798,249    |
| PLATTE      | 3,467,835                      | 137,843       | 6,848,661     |
| SHERIDAN    | 3,631,674                      | 339,792       | 7,418,502     |
| SUBLETTE    | 4,228,724                      | 108,484       | 9,421,522     |
| SWEETWATER  | 33,646,136                     | 698,551       | 66,992,021    |
| TETON       | 2,840,078                      | --            | 5,631,613     |
| UINTA       | 16,731,617                     | 323,546       | 34,610,825    |
| WASHAKIE    | 2,044,196                      | 88,472        | 4,617,021     |
| WESTON      | 2,045,178                      | 98,581        | 4,140,687     |
| TOTALS      | \$198,200,783                  | \$7,000,142   | \$397,696,894 |

\*Within Count



TABLE IV

SHOWING THE ASSESSED VALUATION OF CITY  
AND TOWN PROPERTY AND THE TAXES  
LEVIED THEREON FOR THE  
YEAR 1988

## CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

| City/Town      | Municipal<br>Valuation | State<br>Mill<br>Levy | County Tax Levy |           | School Tax Levy<br>Including<br>Foundation Program |           | Municipal<br>Tax Levy |           | Total Tax Levy |            |
|----------------|------------------------|-----------------------|-----------------|-----------|--|-----------|-----------------------|-----------|----------------|------------|
|                |                        |                       | Mills-Sp. D.    | Amount    | Mills  | Amount    | Mills                 | Amount    | Mills          | Amount     |
| Afton          | 4,230,306              | None                  | 13.809 AI       | 58,416    | 48.713   | 206,071   | 8.000                 | 33,842    | 70.522         | 298,329    |
| Albin          | 331,304                | None                  | 18.850 BIJ      | 6,245     | 55.140   | 18,268    | 5.000                 | 1,657     | 78.990         | 26,170     |
| Baggs          | 650,047                | None                  | 16.880 CDEFIJ   | 10,973    | 51.000   | 33,152    | 13.620                | 8,854     | 81.500         | 52,979     |
| Baird          | 1,487,696              | None                  | 12.223 I        | 18,184    | 61.395   | 91,337    | 8.000                 | 11,902    | 81.618         | 121,423    |
| Bar Nunn       | 1,358,029              | None                  | 20.590 GI       | 27,962    | 52.500   | 71,297    | 8.000                 | 10,864    | 81.090         | 110,123    |
| Basin          | 2,578,612              | None                  | 17.000 AEI      | 43,836    | 50.911   | 131,280   | 25.452                | 65,631    | 93.363         | 240,747    |
| Big Piney      | 1,555,888              | None                  | 13.362 CIK      | 20,790    | 53.440   | 83,147    | 8.000                 | 12,447    | 74.802         | 116,384    |
| Buffalo        | 10,254,364             | None                  | 13.393 CI       | 137,337   | 45.800   | 469,650   | 8.000                 | 82,035    | 67.193         | 689,022    |
| Burlington     | 266,364                | None                  | 22.000 ABCI     | 5,860     | 43.000   | 11,454    | 5.000                 | 1,332     | 70.000         | 18,646     |
| Burns          | 640,971                | None                  | 18.850 BIJ      | 12,082    | 55.140   | 35,343    | 6.600                 | 4,230     | 80.590         | 51,655     |
| Byron          | 713,185                | None                  | 20.379 ACI      | 14,534    | 43.000   | 30,667    | 8.000                 | 5,705     | 71.379         | 50,906     |
| Casper         | 139,932,633            | None                  | 12.590 I        | 1,761,752 | 52.500   | 7,346,463 | 8.000                 | 1,119,461 | 73.090         | 10,227,676 |
| Cheyenne       | 153,532,735            | None                  | 13.000 I        | 1,995,926 | 54.490   | 8,365,999 | 8.000                 | 1,228,262 | 75.490         | 11,590,187 |
| Chugwater      | 528,930                | None                  | 14.000 CEI      | 7,405     | 44.576   | 23,578    | 8.000                 | 4,231     | 66.576         | 35,214     |
| Clearmont      | 241,417                | None                  | 14.000 I        | 3,380     | 47.000   | 11,347    | 8.000                 | 1,931     | 69.000         | 16,658     |
| Cody           | 26,484,780             | None                  | 18.943 ABCEI    | 501,701   | 47.500   | 1,258,027 | 6.007                 | 159,094   | 72.450         | 1,918,822  |
| Cokeville      | 1,014,447              | None                  | 20.299 BCI      | 20,592    | 48.713   | 49,417    | 5.480                 | 5,559     | 74.492         | 75,568     |
| Cowley         | 788,509                | None                  | 22.379 ACI      | 17,646    | 43.000   | 33,906    | 18.100                | 14,272    | 83.479         | 65,824     |
| Dayton         | 1,227,182              | None                  | 14.000 I        | 17,181    | 50.088   | 61,467    | 8.000                 | 9,817     | 72.088         | 88,465     |
| Deaver         | 281,597                | None                  | 19.657 ACI      | 5,535     | 43.000   | 12,109    | 8.000                 | 2,253     | 70.657         | 19,897     |
| Diamondville   | 2,210,171              | None                  | 16.437 ABCI     | 36,329    | 52.167   | 115,298   | 7.636                 | 16,877    | 76.240         | 168,504    |
| Dixon          | 126,930                | None                  | 17.540 CDEFI    | 2,226     | 51.000   | 6,473     | 8.000                 | 1,015     | 76.540         | 9,714      |
| Douglas        | 12,875,264             | None                  | 12.185 I        | 156,885   | 44.000   | 566,512   | 8.000                 | 103,002   | 64.185         | 826,399    |
| Dubois         | 2,872,427              | None                  | 15.550 CEIJ     | 44,666    | 66.550   | 191,160   | 18.010                | 51,732    | 100.110        | 287,558    |
| E. Thermopolis | 311,076                | None                  | 14.370 CI       | 4,470     | 44.500   | 13,843    | 8.000                 | 2,489     | 66.870         | 20,802     |
| Edgerton       | 596,119                | None                  | 12.590 I        | 7,505     | 52.500   | 31,296    | 8.000                 | 4,769     | 73.090         | 43,570     |
| Elk Mt.        | 325,566                | None                  | 13.920 EI       | 4,532     | 48.000   | 15,627    | 8.000                 | 2,605     | 69.920         | 22,764     |
| Encampment     | 975,461                | None                  | 13.920 EI       | 13,578    | 48.000   | 46,822    | 9.500                 | 9,267     | 71.420         | 69,667     |
| Evanston       | 33,044,065             | None                  | 13.307 EI       | 439,717   | 53.090   | 1,754,309 | 8.479                 | 280,181   | 74.876         | 2,474,207  |

## CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

| City/Town      | Municipal<br>Valuation | State<br>Mill<br>Levy | County Tax Levy |           | School Tax Levy<br>Including<br>Foundation Program |           | Municipal<br>Tax Levy |         | Total Tax Levy |           |
|----------------|------------------------|-----------------------|-----------------|-----------|--|-----------|-----------------------|---------|----------------|-----------|
|                |                        | Amount                | Mills-Sp. D.    | Amount    | Mills  | Amount    | Mills                 | Amount  | Mills          | Amount    |
| Evansville     | 3,556,070              | None                  | 25.090 GI       | 89,222    | 52.500   | 186,694   | 8.000                 | 28,449  | 85.590         | 304,365   |
| Frannie (B/H)  | 220,224                | None                  | 19.657 ACI      | 4,329     | 43.000   | 9,470     | 8.000                 | 1,762   | 70.657         | 15,561    |
| Frannie (PARK) | 58,173                 | None                  | 27.446 AOEI     | 1,597     | 47.000   | 2,734     | 8.000                 | 465     | 82.446         | 4,796     |
| Ft. Laramie    | 447,091                | None                  | 14.185 CI       | 6,342     | 57.631   | 25,766    | 8.000                 | 3,577   | 79.816         | 35,685    |
| Gillette       | 53,134,451             | None                  | 14.843 ACI      | 788,675   | 43.000   | 2,284,781 | 7.452                 | 395,958 | 65.295         | 3,469,414 |
| Glendb         | 587,114                | None                  | 14.000 EI       | 8,220     | 44.576   | 26,171    | 15.440                | 9,065   | 74.016         | 43,456    |
| Glenrock       | 5,049,147              | None                  | 16.115 ACI      | 81,367    | 61.157   | 308,791   | 12.726                | 64,255  | 89.998         | 454,413   |
| Granger        | 445,868                | None                  | 15.223 AI       | 6,787     | 62.613   | 27,917    | 24.306                | 10,837  | 102.14         | 45,541    |
| Greybull       | 3,944,757              | None                  | 20.000 AOEI     | 78,895    | 48.500   | 191,321   | 8.000                 | 31,558  | 76.500         | 301,774   |
| Green River    | 26,655,329             | None                  | 15.223 AI       | 405,774   | 62.613   | 1,668,970 | 9.000                 | 239,898 | 86.836         | 2,314,642 |
| Guernsey       | 2,346,531              | None                  | 14.000 EI       | 32,851    | 50.898   | 119,434   | 8.000                 | 18,772  | 72.898         | 171,057   |
| Hanna          | 2,647,674              | None                  | 13.920 EI       | 36,856    | 48.000   | 127,088   | 9.000                 | 23,829  | 70.920         | 187,773   |
| Hartville      | 140,853                | None                  | 14.000 EI       | 1,972     | 50.898   | 7,169     | 8.000                 | 1,127   | 72.898         | 10,268    |
| Hudson         | 703,536                | None                  | 15.440 EIJ      | 10,863    | 56.990   | 40,095    | 8.000                 | 5,628   | 80.430         | 56,586    |
| Hulett         | 662,878                | None                  | 13.999 I        | 9,280     | 49.000   | 32,481    | 8.000                 | 5,303   | 70.999         | 47,064    |
| Jackson        | 25,646,276             | None                  | 12.850 AI       | 329,555   | 53.400   | 1,369,511 | 0.000                 | 0       | 66.250         | 1,699,066 |
| Kaycee         | 697,016                | None                  | 13.393 CI       | 9,335     | 45.800   | 31,923    | 8.000                 | 5,576   | 67.193         | 46,834    |
| Kemmerer       | 7,421,508              | None                  | 16.437 ABCI     | 121,987   | 52.167   | 387,158   | 7.636                 | 56,671  | 76.240         | 565,816   |
| Kirby          | 172,649                | None                  | 14.370 CI       | 2,481     | 44.500   | 7,683     | 0.000                 | 0       | 58.870         | 10,164    |
| LaBarge        | 1,153,565              | None                  | 16.073 ACI      | 18,541    | 53.440   | 61,647    | 8.000                 | 9,229   | 77.513         | 89,417    |
| LaGrange       | 286,106                | None                  | 13.440 CI       | 3,845     | 57.631   | 16,489    | 3.500                 | 1,001   | 74.571         | 21,335    |
| Lander         | 16,851,686             | None                  | 15.440 EIJ      | 260,190   | 56.990   | 960,378   | 9.220                 | 155,373 | 81.650         | 1,375,941 |
| Laramie        | 57,181,539             | None                  | 17.560 AI       | 1,004,108 | 48.000   | 2,744,714 | 8.120                 | 464,314 | 73.680         | 4,213,136 |
| Lingle         | 1,194,843              | None                  | 13.000 I        | 15,533    | 57.631   | 68,860    | 8.000                 | 9,559   | 78.631         | 93,952    |
| Lost Springs   | 27,299                 | None                  | 12.185 I        | 333       | 44.000   | 1,201     | 0.000                 | 0       | 56.185         | 1,534     |
| Lovell         | 4,428,842              | None                  | 22.051 AOEI     | 97,660    | 56.013   | 248,073   | 8.000                 | 35,431  | 86.064         | 381,164   |
| Lusk           | 4,066,226              | None                  | 13.000 I        | 52,861    | 51.127   | 207,894   | 8.000                 | 32,530  | 72.127         | 293,285   |
| Lyman          | 3,152,720              | None                  | 13.057 FI       | 41,165    | 55.982   | 176,496   | 7.827                 | 24,676  | 76.866         | 242,337   |
| Manderson      | 213,912                | None                  | 17.000 AEI      | 3,637     | 50.911   | 10,890    | 8.000                 | 1,711   | 75.911         | 16,238    |

## CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

| City/Town     | Municipal<br>Valuation | State<br>Mill<br>Levy | County Tax Levy |         | School Tax Levy<br>Including<br>Foundation Program |           | Municipal<br>Tax Levy |         | Total Tax Levy |           |
|---------------|------------------------|-----------------------|-----------------|---------|--|-----------|-----------------------|---------|----------------|-----------|
|               |                        | Amount                | Mills-Sp. D.    | Amount  | Mills  | Amount    | Mills                 | Amount  | Mills          | Amount    |
| Manville      | 241,788                | None                  | 13.000 I        | 3,143   | 51.127   | 12,362    | 8.000                 | 1,934   | 72.127         | 17,439    |
| Marbleton     | 1,895,273              | None                  | 13.362 CIK      | 25,325  | 53.440   | 101,283   | 15.493                | 29,363  | 82.295         | 155,971   |
| Medicine Bow  | 861,012                | None                  | 15.920 EIK      | 13,707  | 48.000   | 41,329    | 8.000                 | 6,888   | 71.920         | 61,924    |
| Meeteetse     | 789,559                | None                  | 17.289 ABCEI    | 13,651  | 47.000   | 37,109    | 7.024                 | 5,546   | 71.313         | 56,306    |
| Midwest       | 1,990,777              | None                  | 12.590 I        | 25,064  | 52.500   | 104,516   | 8.000                 | 15,926  | 73.090         | 145,506   |
| Mills         | 4,796,369              | None                  | 12.590 I        | 60,386  | 52.500   | 251,809   | 8.000                 | 38,371  | 73.090         | 350,566   |
| Moorcroft     | 2,345,372              | None                  | 13.999 I        | 32,833  | 49.000   | 114,923   | 8.000                 | 18,763  | 70.999         | 166,519   |
| Mountain View | 2,336,154              | None                  | 16.057 CFI      | 37,512  | 48.764   | 113,920   | 8.000                 | 18,689  | 72.821         | 170,121   |
| Newcastle     | 7,566,835              | None                  | 17.647 I        | 133,532 | 43.400   | 328,401   | 10.346                | 78,286  | 71.393         | 540,219   |
| Opal          | 259,066                | None                  | 16.437 ABCI     | 4,258   | 52.167   | 13,515    | 7.636                 | 1,978   | 76.240         | 19,751    |
| Pavillion     | 273,993                | None                  | 16.070 CEIJ     | 4,403   | 49.030   | 13,434    | 8.000                 | 2,192   | 73.100         | 20,029    |
| Pine Bluffs   | 3,262,248              | None                  | 18.850 BIJ      | 61,493  | 55.140   | 179,880   | 5.000                 | 16,311  | 78.990         | 257,684   |
| Pine Haven    | 643,246                | None                  | 13.999 I        | 9,005   | 49.000   | 31,519    | 8.000                 | 5,146   | 70.999         | 45,670    |
| Pinedale      | 4,383,291              | None                  | 14.846 CIK      | 65,074  | 53.904   | 236,277   | 15.211                | 66,674  | 83.961         | 368,025   |
| Powell        | 11,825,137             | None                  | 30.161 ABCEI    | 356,658 | 47.000   | 555,781   | 6.026                 | 71,258  | 83.187         | 983,697   |
| Ranchester    | 1,374,221              | None                  | 14.000 I        | 19,239  | 50.088   | 68,832    | 8.000                 | 10,994  | 72.088         | 99,065    |
| Rawlins       | 19,975,736             | None                  | 13.920 EI       | 278,062 | 51.000   | 1,018,763 | 10.000                | 199,757 | 74.920         | 1,496,582 |
| Riverside     | 148,447                | None                  | 13.920 EI       | 2,066   | 48.000   | 7,125     | 8.000                 | 1,188   | 69.920         | 10,379    |
| Riverton      | 25,568,486             | None                  | 19.070 BCEIJ    | 487,591 | 59.390   | 1,518,512 | 8.910                 | 227,815 | 87.370         | 2,233,918 |
| Rock River    | 774,062                | None                  | 17.560 AI       | 13,593  | 48.000   | 37,155    | 8.000                 | 6,192   | 73.560         | 56,940    |
| Rock Springs  | 52,806,269             | None                  | 14.391 IJ       | 759,935 | 61.973   | 3,272,563 | 8.000                 | 422,450 | 84.364         | 4,454,948 |
| Rolling Hills | 637,280                | None                  | 16.115 ACI      | 10,270  | 61.157   | 38,974    | 8.000                 | 5,098   | 85.272         | 54,342    |
| S. Superior   | 396,438                | None                  | 14.391 IJ       | 5,705   | 61.973   | 24,568    | 18.343                | 7,272   | 94.707         | 37,545    |
| Saratoga      | 4,593,014              | None                  | 16.920 CEI      | 77,714  | 48.000   | 220,465   | 8.000                 | 36,744  | 72.920         | 334,923   |
| Sheridan      | 39,631,310             | None                  | 15.000 EI       | 594,470 | 53.369   | 2,115,083 | 8.000                 | 317,050 | 76.369         | 3,026,603 |
| Shoshoni      | 1,533,831              | None                  | 15.440 EIJ      | 23,682  | 50.920   | 78,103    | 8.000                 | 12,271  | 74.360         | 114,056   |
| Sinclair      | 4,220,744              | None                  | 13.920 EI       | 58,753  | 51.000   | 215,258   | 8.000                 | 33,766  | 72.920         | 307,777   |
| Sundance      | 3,022,939              | None                  | 13.999 I        | 42,318  | 49.000   | 148,124   | 8.000                 | 24,184  | 70.999         | 214,626   |
| Tensleep      | 767,863                | None                  | 18.559 CIJ      | 14,251  | 49.587   | 38,076    | 8.000                 | 6,143   | 76.146         | 58,470    |

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

| City/Town   | Municipal<br>Valuation | State<br>Mill<br>Levy | County Tax Levy |              | School Tax Levy<br>Including<br>Foundation Program |              | Municipal<br>Tax Levy |             | Total Tax Levy |              |
|-------------|------------------------|-----------------------|-----------------|--------------|--|--------------|-----------------------|-------------|----------------|--------------|
|             |                        | Amount                | Mills-Sp. D.    | Amount       | Mills  | Amount       | Mills                 | Amount      | Mills          | Amount       |
| Thayne      | 717,638                | None                  | 16.809 ACI      | 12,063       | 48.713   | 34,958       | 8.000                 | 5,741       | 73.522         | 52,762       |
| Thermopolis | 8,773,743              | None                  | 14.370 CI       | 126,079      | 44.500   | 390,432      | 8.000                 | 70,190      | 66.870         | 586,701      |
| Torrington  | 12,313,521             | None                  | 13.000 I        | 160,076      | 57.631   | 709,641      | 8.000                 | 98,508      | 78.631         | 968,225      |
| Upton       | 2,536,865              | None                  | 17.647 I        | 44,768       | 43.000   | 109,085      | 8.000                 | 20,295      | 68.647         | 174,148      |
| Van Tassell | 77,386                 | None                  | 16.000 BI       | 1,238        | 51.127   | 3,957        | 0.000                 | 0           | 67.127         | 5,195        |
| Wamsutter   | 774,008                | None                  | 12.223 I        | 9,461        | 61.973   | 47,968       | 8.000                 | 6,192       | 82.196         | 63,621       |
| Wheatland   | 8,412,222              | None                  | 14.000 EI       | 117,771      | 44.576   | 374,983      | 12.440                | 104,648     | 71.016         | 597,402      |
| Worland     | 16,465,808             | None                  | 21.543 BEIJ     | 354,723      | 46.828   | 771,061      | 5.000                 | 82,329      | 73.371         | 1,208,113    |
| Wright      | 4,090,450              | None                  | 43.012 ADGI     | 175,938      | 43.000   | 175,889      | 7.452                 | 30,482      | 93.464         | 382,309      |
| Yoder       | 204,708                | None                  | 13.000 I        | 2,661        | 57.631   | 11,798       | 8.000                 | 1,638       | 78.631         | 16,097       |
| TOTALS      | \$887,817,067          |                       |                 | \$13,159,977 |  | \$46,004,549 |                       | \$7,000,142 |                | \$66,164,668 |

Special Districts

A - Hospital  
B - Fire

C - Cemetery  
D - Museum

E - Recreation  
F - Water Conservancy

G - Water & Sewer  
H - Improvement/Service

I - Weed/Pest  
J - Solid Waste  
K - Rural Health Care

1988

STATE OF WYOMING

TABLE V

PRIVATE RAILROAD CARS

TABLE VI

TAXES LEVIED FOR ALL PURPOSES

TABLE VII

SPECIAL TAXES ON SHEEP, CATTLE,  
HORSES AND MULES

TABLE V  
PRIVATE RAILROAD CARS - 1988  
Valuation and Taxes

| County      | Valuation    | Taxes<br>Levied |
|-------------|--------------|-----------------|
| Albany      | 511,385      | 34,642          |
| Big Horn    | 400,927      | 27,160          |
| Campbell    | 884,981      | 59,950          |
| Carbon      | 546,241      | 37,003          |
| Converse    | 1,412,017    | 95,653          |
| Crook       | 172,439      | 11,681          |
| Fremont     | 440,694      | 29,853          |
| Goshen      | 607,736      | 41,169          |
| Hot Springs | 160,635      | 10,882          |
| Johnson     | --           | --              |
| Laramie     | 982,808      | 66,577          |
| Lincoln     | 260,542      | 17,650          |
| Natrona     | 655,340      | 44,394          |
| Niobrara    | 356,384      | 24,142          |
| Park        | 252,230      | 17,087          |
| Platte      | 561,139      | 38,013          |
| Sheridan    | 570,647      | 38,657          |
| Sublette    | --           | --              |
| Sweetwater  | 892,661      | 60,471          |
| Teton       | --           | --              |
| Uinta       | 386,167      | 26,160          |
| Washakie    | 147,323      | 9,990           |
| Weston      | 407,741      | 27,621          |
| Totals      | \$10,610,037 | \$718,755       |

STATEMENT SHOWING TAXES LEVIED FOR ALL PURPOSES FOR 1988

| County      | State General Fund | Foundation Program Fund | County Taxes | Special District Taxes * | School Taxes  | Municipal Taxes | Total Taxes   |
|-------------|--------------------|-------------------------|--------------|--------------------------|---------------|-----------------|---------------|
| ALBANY      | None               | \$ 1,155,803            | \$ 1,306,057 | \$ 453,686               | \$ 3,467,408  | \$ 470,506      | \$ 6,853,460  |
| BIG HORN    | None               | 1,215,275               | 1,215,275    | 1,026,341                | 3,714,699     | 159,655         | 7,331,245     |
| CAMPBELL    | None               | 15,908,181              | 14,766,770   | 5,206,824                | 41,096,133    | 426,440         | 77,404,348    |
| CARBON      | None               | 3,480,204               | 3,562,859    | 550,706                  | 11,068,235    | 323,913         | 18,985,917    |
| CONVERSE    | None               | 2,852,340               | 2,837,322    | 448,721                  | 9,809,212     | 172,355         | 16,119,950    |
| CROOK       | None               | 1,220,064               | 1,219,959    | 203,344                  | 3,761,863     | 53,396          | 6,458,626     |
| FREMONT     | None               | 2,881,574               | 2,811,019    | 1,256,080                | 10,557,179    | 455,011         | 17,960,863    |
| GOSHEN      | None               | 604,511                 | 604,511      | 136,257                  | 2,292,212     | 114,283         | 3,751,774     |
| HOT SPRINGS | None               | 1,579,493               | 1,579,493    | 322,621                  | 4,277,793     | 72,679          | 7,832,079     |
| JOHNSON     | None               | 1,089,898               | 1,080,841    | 201,631                  | 3,069,878     | 87,611          | 5,529,859     |
| LARAMIE     | None               | 2,904,880               | 2,904,881    | 635,331                  | 10,300,555    | 1,250,460       | 17,996,107    |
| LINCOLN     | None               | 3,253,734               | 2,666,163    | 1,871,814                | 10,693,980    | 129,897         | 18,615,588    |
| NATRONA     | None               | 4,205,745               | 4,205,745    | 445,401                  | 14,046,211    | 1,217,840       | 24,120,942    |
| NIOBRARA    | None               | 399,671                 | 399,671      | 120,068                  | 1,303,161     | 34,464          | 2,257,035     |
| PARK        | None               | 4,586,014               | 4,586,014    | 3,693,191                | 13,696,667    | 236,363         | 26,798,249    |
| PLATTE      | None               | 1,337,990               | 1,337,991    | 329,679                  | 3,705,158     | 137,843         | 6,848,661     |
| SHERIDAN    | None               | 1,256,468               | 1,256,468    | 348,374                  | 4,217,400     | 339,792         | 7,418,502     |
| SUBLETTE    | None               | 1,636,925               | 1,570,979    | 415,896                  | 5,689,238     | 108,484         | 9,421,522     |
| SWEETWATER  | None               | 10,370,746              | 10,337,905   | 2,085,321                | 43,499,498    | 698,551         | 66,992,021    |
| TETON       | None               | 1,002,381               | 812,308      | 358,711                  | 3,458,213     | --              | 5,631,613     |
| UINTA       | None               | 6,204,830               | 6,195,006    | 765,589                  | 21,121,854    | 323,546         | 34,610,825    |
| WASHAKIE    | None               | 791,302                 | 991,961      | 417,140                  | 2,328,146     | 88,472          | 4,617,021     |
| WESTON      | None               | 791,682                 | 1,098,260    | 86,993                   | 2,065,171     | 98,581          | 4,140,687     |
| TOTALS      |                    | \$70,729,711            | \$69,347,458 | \$21,379,719             | \$229,239,864 | \$7,000,142     | \$397,696,894 |

\*Includes Cemetery, Fire, Hospital, Improvement/Service, Museum, Recreation, Solid Waste, Water Conservancy, Weed/Pest and Water/Sewer.



SPECIAL TAXES LEVIED ON SHEEP, CATTLE, HORSES AND MULES FOR 1988

| County      | Spec. Inspection Tax On Sheep |                      | Spec. Inspection Tax on Cattle, Horses & Mules (Includes Dairy Cattle) |                      | Predatory Animal Tax On Sheep |              |           | Predatory Animal Tax on Cattle (Does Not Apply to Dairy Cattle) |              |           |
|-------------|-------------------------------|----------------------|--|----------------------|-------------------------------|--------------|-----------|---|--------------|-----------|
|             | Net Taxable Valuation         | @10.000 Mills Amount | Net Taxable Valuation  | @10.000 Mills Amount | Net Taxable Valuation         | Levy (Mills) | Amount    | Net Taxable Valuation   | Levy (Mills) | Amount    |
| ALBANY      | \$ 83,836                     | \$ 838               | \$ 3,245,365   | \$ 32,454            | \$ 83,836                     | 50.000       | \$ 4,192  | \$ 3,145,795  | 2.000        | \$ 6,292  |
| BIG HORN    | 243,949                       | 2,439                | 2,461,130  | 24,611               | 243,949                       | 50.000       | 12,197    | 2,233,225   | 2.000        | 4,466     |
| CAMPBELL    | 473,706                       | 4,737                | 3,964,120  | 39,641               | 473,706                       | 50.000       | 23,685    | 3,447,510   | 2.000        | 6,895     |
| CARBON      | 361,270                       | 3,613                | 4,995,005  | 49,950               | 361,270                       | 50.000       | 18,064    | 4,832,890   | 5.000        | 24,164    |
| CONVERSE    | 759,494                       | 7,595                | 3,580,390  | 35,804               | 759,494                       | 30.000       | 22,785    | 3,447,720   | 3.000        | 10,343    |
| CROOK       | 210,496                       | 2,105                | 3,833,185  | 38,332               | 210,496                       | 50.000       | 10,525    | 3,823,580   | 5.000        | 19,118    |
| FREMONT     | 291,248                       | 2,912                | 3,447,155  | 34,472               | 291,248                       | 50.000       | 14,562    | 3,072,925   | 5.000        | 15,365    |
| GOSHEN      | 25,157                        | 252                  | 4,633,640  | 46,336               | 25,157                        | 20.000       | 1,258     | 4,541,410   | 2.000        | 9,083     |
| HOT SPRINGS | 61,399                        | 614                  | 1,426,506  | 14,265               | 61,399                        | 50.000       | 3,070     | 1,282,200   | 4.000        | 5,129     |
| JOHNSON     | 932,456                       | 9,325                | 3,696,620  | 36,966               | 932,456                       | 50.000       | 37,298    | 3,488,800   | 2.000        | 6,978     |
| LARAMIE     | 57,960                        | 580                  | 2,726,505  | 27,265               | 57,960                        | 50.000       | 2,898     | 2,592,375   | 5.000        | 12,962    |
| LINCOLN     | 118,963                       | 1,190                | 844,775  | 8,448                | 118,963                       | 50.000       | 5,948     | 729,090   | 5.000        | 3,645     |
| NATRONA     | 471,634                       | 4,716                | 1,841,390  | 18,414               | 471,634                       | 50.000       | 23,581    | 1,792,655   | 4.000        | 7,171     |
| NIOBRARA    | 135,466                       | 1,355                | 2,683,030  | 26,830               | 135,466                       | 50.000       | 6,773     | 2,589,280   | 2.000        | 5,179     |
| PARK        | 54,931                        | 549                  | 3,646,200  | 36,462               | 54,931                        | 50.000       | 2,747     | 3,019,785   | 2.000        | 6,040     |
| PLATTE      | 44,166                        | 442                  | 3,487,870  | 34,878               | 44,166                        | 50.000       | 2,208     | 3,313,990   | 2.000        | 6,628     |
| SHERIDAN    | 110,617                       | 1,106                | 4,157,305  | 41,573               | 110,617                       | 50.000       | 5,531     | 3,922,295   | 2.000        | 7,845     |
| SUBLETTE    | 53,985                        | 540                  | 3,605,985  | 36,060               | 53,985                        | 35.000       | 1,889     | 3,423,570   | 2.000        | 6,847     |
| SWEETWATER  | 926,914                       | 9,269                | 1,120,030  | 11,200               | 926,914                       | 50.000       | 46,346    | 1,119,010   | 2.000        | 5,595     |
| TETON       | 1,875                         | 19                   | 611,265  | 6,113                | 1,875                         | --           | --        | --  | --           | --        |
| UINTA       | 331,518                       | 3,315                | 2,761,140  | 27,611               | 331,518                       | 50.000       | 16,576    | 2,596,715   | 2.000        | 5,193     |
| WASHAKIE    | 280,871                       | 2,809                | 1,540,205  | 15,402               | 280,871                       | 50.000       | 14,044    | 1,453,700   | 2.000        | 2,907     |
| WESTON      | 106,186                       | 1,062                | 2,651,240  | 26,512               | 106,186                       | 50.000       | 5,309     | 2,649,880   | 4.000        | 13,249    |
| TOTALS      | \$6,138,097                   | \$61,382             | \$66,960,056   | \$669,599            | \$6,138,097                   |              | \$281,486 | \$62,518,400  |              | \$191,094 |

1988

STATE OF WYOMING

TABLE VIII

MISCELLANEOUS TAX INFORMATION

TABLE IX

PROPORTIONATE TAXABLE VALUATION OF  
VARIOUS CLASSES OF PROPERTY

TABLE X

PROPORTION OF ALL TAXES CONTRIBUTED  
BY EACH COUNTY

TABLE XI

PROPORTION OF TAXABLE VALUATION CONTRIBUTED  
BY EACH COUNTY

TABLE VIII

STATE OF WYOMING

MISCELLANEOUS TAX INFORMATION FOR THE YEAR 1988

|   |                 |
|---|-----------------|
| Total Taxable Valuation of the State                                  | \$5,894,142,398 |
| Total Taxes Levied Collectible  | \$397,696,894   |
| Average Tax Levy for All Purposes<br>(Not including Municipal Levies) | 66.091 Mills    |
| Average Tax Levy for Municipalities (All Purposes)                    | 75.374 Mills    |
| State Tax Levy (General Fund)   | None Mills      |
| Foundation Program Fund Levy  | 12.000 Mills    |
| County Tax Levy (Average)   | 11.765 Mills    |
| Special District Tax Levies (Average)                                 | 3.627 Mills     |
| School Tax Levy (Average)   | 38.893 Mills    |
| Municipal Tax Levy (Average)  | 8.000 Mills     |
| Proportion of State Taxes to Total Taxes                              | 0.000 %         |
| Proportion of County Taxes to Total Taxes                             | 17.437 %        |
| Proportion of Special District Taxes to Total Taxes                   | 5.376 %         |
| Proportion of School Taxes to Total Taxes                             | 75.427 %        |
| Proportion of Municipal Taxes to Total Taxes                          | 1.760 %         |
| TOTAL   | 100.000 %       |
| Taxes Under State Control (General Fund)                              | 0.000 %         |
| Taxes Under Local Control   | 82.215 %        |
| Foundation Program Fund   | 17.785 %        |
| TOTAL   | 100.000 %       |

TABLE IX

PROPORTIONATE TAXABLE VALUATION OF VARIOUS CLASSES OF PROPERTY  
FOR THE YEAR 1988

---

|  |                 |
|--|-----------------|
| 1. Oil Production  | 29.284%         |
| 2. Coal  | 17.072%         |
| 3. Town Lots and Improvements                                    | 12.860%         |
| 4. Natural Gas Production  | 12.176%         |
| 5. Electrics   | 4.009%          |
| 6. Ag./Rural Land and Improvements                               | 3.787%          |
| 7. Gas and Carbon Plants   | 3.035%          |
| 8. Commercial Land and Improvements                              | 2.666%          |
| 9. Manufacturing and Industrial Plants                           | 1.970%          |
| 10. Trona  | 1.943%          |
| 11. Railroads  | 1.376%          |
| 12. Pipelines  | 1.336%          |
| 13. NonAg, Unplatted, and Other Lands and Improvements           | 1.121%          |
| 14. Oil & Gas Well Supplies, Equip., Tanks, Lease Gathering Line | 1.118%          |
| 15. Coal Plants  | 1.096%          |
| 16. Transportable Homes  | 0.900%          |
| 17. Telephone and Telegraph                                      | 0.847%          |
| 18. Commercial Furniture and Fixtures                            | 0.808%          |
| 19. Mining Machinery   | 0.591%          |
| 20. All Other Minerals   | 0.280%          |
| 21. Oil Refineries   | 0.226%          |
| 22. Construction Equipment                                       | 0.224%          |
| 23. Mechanics Tools and Shop Equipment                           | 0.210%          |
| 24. Oil Rigs, Drilling Equipment, Casing, etc.                   | 0.198%          |
| 25. Tractors   | 0.147%          |
| 26. Uranium Production   | 0.111%          |
| 27. All Other Property not herein enumerated                     | 0.099%          |
| 28. Industrial Land and Improvements                             | 0.092%          |
| 29. Harvest Equipment  | 0.091%          |
| 30. Airplanes  | 0.084%          |
| 31. Farming Utensils, etc.                                       | 0.060%          |
| 32. Telephone and Telegraph-Locally Assessed                     | 0.048%          |
| 33. Sugar Refineries   | 0.035%          |
| 34. Cable TV System  | 0.035%          |
| 35. Airlines   | 0.022%          |
| 36. Sawmills   | 0.014%          |
| 37. Billiard, Pool & Bowling Equipment                           | 0.008%          |
| 38. Saddles and Harness  | 0.008%          |
| 39. Radio-Telephone  | 0.005%          |
| 40. Cinema and Theater Equipment                                 | 0.003%          |
| 41. Libraries - Private and Law                                  | 0.003%          |
| 42. Boats  | 0.002%          |
| 43. Gas and Electric Engines                                     | 0.001%          |
| 44. Sprinkler Irrigation Systems                                 | 0.001%          |
|  | <u>100.000%</u> |

TABLE X

PROPORTION OF ALL TAXES CONTRIBUTED BY EACH COUNTY  
FOR THE YEAR 1988

---

|                 |                |
|-----------------|----------------|
| 1. Campbell     | 19.46%         |
| 2. Sweetwater   | 16.85%         |
| 3. Uinta        | 8.70%          |
| 4. Natrona      | 6.74%          |
| 5. Park         | 6.07%          |
| 6. Lincoln      | 4.77%          |
| 7. Carbon       | 4.68%          |
| 8. Fremont      | 4.53%          |
| 9. Laramie      | 4.52%          |
| 10. Converse    | 4.05%          |
| 11. Sublette    | 2.37%          |
| 12. Sheridan    | 1.97%          |
| 13. Platte      | 1.87%          |
| 14. Big Horn    | 1.84%          |
| 15. Albany      | 1.72%          |
| 16. Hot Springs | 1.72%          |
| 17. Crook       | 1.62%          |
| 18. Johnson     | 1.42%          |
| 19. Teton       | 1.39%          |
| 20. Washakie    | 1.16%          |
| 21. Weston      | 1.04%          |
| 22. Goshen      | .94%           |
| 23. Niobrara    | .57%           |
|                 | <u>100.00%</u> |

TABLE XI

PROPORTION OF TAXABLE VALUATION CONTRIBUTED BY EACH COUNTY  
FOR THE YEAR - 1988

---

|                 |                |
|-----------------|----------------|
| 1. Campbell     | 22.49%         |
| 2. Sweetwater   | 14.66%         |
| 3. Uinta        | 8.77%          |
| 4. Park         | 6.48%          |
| 5. Natrona      | 5.95%          |
| 6. Carbon       | 4.92%          |
| 7. Lincoln      | 4.60%          |
| 8. Laramie      | 4.11%          |
| 9. Fremont      | 4.07%          |
| 10. Converse    | 4.03%          |
| 11. Sublette    | 2.31%          |
| 12. Hot Springs | 2.23%          |
| 13. Platte      | 1.89%          |
| 14. Sheridan    | 1.78%          |
| 15. Crook       | 1.73%          |
| 16. Big Horn    | 1.72%          |
| 17. Albany      | 1.63%          |
| 18. Johnson     | 1.54%          |
| 19. Teton       | 1.42%          |
| 20. Weston      | 1.12%          |
| 21. Washakie    | 1.12%          |
| 22. Goshen      | .86%           |
| 23. Niobrara    | .57%           |
|                 | <u>100.00%</u> |

TABLE XII  
VETERANS' EXEMPTIONS  
VALUATION AND TAX BENEFITS  
FOR THE YEAR 1988

STATEMENT SHOWING THE VETERAN EXEMPTION VALUATIONS  
AND THE BENEFITS GRANTED FOR 1988

| County      | Real-Personal Property |              | Motor Vehicle and Trailer |              | Total Tax        |
|-------------|------------------------|--------------|---------------------------|--------------|------------------|
|             | Valuation              | Taxes        | Valuations                | License Fees | Benefits Granted |
| ALBANY      | \$ 248,672             | \$ 18,150.60 | \$ 345,368                | \$ 10,397.11 | \$ 28,547.71     |
| BIG HORN    | 143,351                | 11,607.91    | 194,327                   | 5,829.81     | 17,437.72        |
| CAMPBELL    | 63,033                 | 3,985.32     | 185,245                   | 5,557.35     | 9,542.67         |
| CARBON      | 106,120                | 7,725.69     | 249,095                   | 7,472.85     | 15,198.54        |
| CONVERSE    | 102,027                | 6,753.00     | 141,294                   | 4,238.82     | 10,991.82        |
| CROOK       | 79,483                 | 5,448.01     | 59,892                    | 1,796.76     | 7,244.77         |
| FREMONT     | 298,581                | 24,356.83    | 499,398                   | 14,981.94    | 39,338.77        |
| GOSHEN      | 203,197                | 15,634.43    | 213,627                   | 6,408.81     | 22,043.24        |
| HOT SPRINGS | 111,209                | 7,329.52     | 88,260                    | 2,647.80     | 9,977.32         |
| JOHNSON     | 119,832                | 7,839.91     | 129,649                   | 3,889.47     | 11,729.38        |
| LARAMIE     | 651,606                | 49,062.43    | 774,814                   | 23,244.42    | 72,306.85        |
| LINCOLN     | 55,385                 | 3,960.15     | 127,771                   | 3,833.13     | 7,793.28         |
| NATRONA     | 572,544                | 41,546.94    | 865,924                   | 25,977.72    | 67,524.66        |
| NIOBRARA    | 79,054                 | 5,643.17     | 24,908                    | 747.24       | 6,390.41         |
| PARK        | 235,964                | 17,712.86    | 405,655                   | 12,169.65    | 29,882.51        |
| PLATTE      | 134,269                | 9,245.55     | 134,802                   | 4,044.06     | 13,289.61        |
| SHERIDAN    | 498,035                | 36,994.08    | 400,049                   | 12,001.47    | 48,995.55        |
| SUBLETTE    | 47,589                 | 3,559.28     | 48,618                    | 1,458.54     | 5,017.82         |
| SWEETWATER  | 122,425                | 10,401.41    | 407,459                   | 12,223.77    | 22,625.18        |
| TETON       | 36,434                 | 2,422.07     | 36,434                    | 1,093.02     | 3,515.09         |
| UINTA       | 120,854                | 8,709.55     | 118,486                   | 3,570.77     | 12,280.32        |
| WASHAKIE    | 90,898                 | 6,614.94     | 203,182                   | 6,096.20     | 12,711.14        |
| WESTON      | 77,690                 | 5,377.39     | 83,760                    | 2,512.80     | 7,890.19         |
| TOTALS      | \$4,198,252            | \$310,081.04 | \$5,738,017               | \$172,193.51 | \$482,274.55     |



## CHARTS

| YEAR | WYOMING STATE MILL<br>LEVIES SINCE 1944 | WYOMING TAXABLE<br>VALUATION SINCE 1944 |
|------|---|---|
| 1944 | 2.0 Mills                               | \$ 377,876,838                          |
| 1945 | 2.0 Mills                               | 385,121,780                             |
| 1946 | 2.0 Mills                               | 391,148,250                             |
| 1947 | 2.0 Mills                               | 419,233,592                             |
| 1948 | 2.0 Mills                               | 473,634,188                             |
| 1949 | 2.0 Mills                               | 569,622,969                             |
| 1950 | 1.5 Mills                               | 569,839,878                             |
| 1951 | 1.5 Mills                               | 614,276,404                             |
| 1952 | 1.5 Mills                               | 663,646,878                             |
| 1953 | 1.5 Mills                               | 678,024,017                             |
| 1954 | 1.5 Mills                               | 727,785,042                             |
| 1955 | 1.5 Mills                               | 768,622,575                             |
| 1956 | 1.5 Mills                               | 800,699,925                             |
| 1957 | 1.5 Mills                               | 829,645,683                             |
| 1958 | 1.0 Mills                               | 880,619,828                             |
| 1959 | 1.0 Mills                               | 915,793,603                             |
| 1960 | 1.0 Mills                               | 963,565,481                             |
| 1961 | 1.0 Mills                               | 1,010,061,420                           |
| 1962 | 1.0 Mills                               | 1,046,266,060                           |
| 1963 | 1.0 Mills                               | 1,089,966,805                           |
| 1964 | 1.0 Mills                               | 1,122,980,309                           |
| 1965 | 1.0 Mills                               | 1,148,549,913                           |
| 1966 | 1.0 Mills                               | 1,168,236,819                           |
| 1967 | 2.5 Mills                               | 1,170,865,252                           |
| 1968 | 2.0 Mills                               | 1,181,169,448                           |
| 1969 | 1.5 Mills                               | 1,236,958,572                           |
| 1970 | None                                    | 1,317,876,063                           |
| 1971 | None                                    | 1,384,453,940                           |
| 1972 | None                                    | 1,435,955,661                           |
| 1973 | None                                    | 1,486,086,553                           |
| 1974 | None                                    | 1,708,945,746                           |
| 1975 | None                                    | 2,168,456,373                           |
| 1976 | None                                    | 2,489,382,482                           |
| 1977 | None                                    | 2,804,216,938                           |
| 1978 | None                                    | 3,251,778,281                           |
| 1979 | None                                    | 3,702,626,530                           |
| 1980 | None                                    | 4,515,133,799                           |
| 1981 | None                                    | 6,176,290,777                           |
| 1982 | None                                    | 8,107,583,148                           |
| 1983 | None                                    | 7,936,540,710                           |
| 1984 | None                                    | 7,945,490,912                           |
| 1985 | None                                    | 8,389,156,815                           |
| 1986 | None                                    | 7,830,714,977                           |
| 1987 | None                                    | 5,972,690,122                           |
| 1988 | None                                    | \$5,894,142,398                         |

AD VALOREM TAXES LEVIED SINCE 1950 -- WYOMING

| Year | State<br>Taxes | County<br>Taxes | Special<br>District<br>Taxes | School<br>Taxes | Municipal<br>Taxes | Total<br>Taxes |
|------|----------------|-----------------|------------------------------|-----------------|--------------------|----------------|
| 1950 | \$ 854,760     | \$ 5,131,540    | \$ 43,744                    | \$ 12,423,504   | \$1,828,971        | \$ 20,282,519  |
| 1951 | 921,414        | 5,363,362       | 42,544                       | 13,253,266      | 1,903,567          | 21,484,153     |
| 1952 | 995,471        | 5,538,113       | 57,406                       | 14,622,911      | 1,903,373          | 23,117,274     |
| 1953 | 1,017,035      | 6,212,424       | 180,146                      | 15,633,392      | 2,080,438          | 25,123,435     |
| 1954 | 1,091,678      | 6,263,289       | 125,514                      | 17,125,928      | 2,083,435          | 26,689,844     |
| 1955 | 1,152,934      | 7,005,730       | 267,437                      | 18,492,271      | 2,305,312          | 29,223,684     |
| 1956 | 1,201,050      | 7,142,025       | 260,686                      | 19,664,493      | 2,293,841          | 30,562,095     |
| 1957 | 1,244,468      | 7,492,106       | 415,860                      | 21,519,680      | 2,623,381          | 33,295,495     |
| 1958 | 880,620        | 8,015,636       | 393,474                      | 23,289,675      | 2,594,398          | 35,173,803     |
| 1959 | 915,793        | 8,726,304       | 397,477                      | 26,250,551      | 2,583,799          | 38,873,924     |
| 1960 | 963,565        | 8,701,557       | 466,177                      | 29,049,040      | 2,629,283          | 41,809,622     |
| 1961 | 1,010,061      | 9,270,241       | 601,768                      | 30,835,400      | 2,715,469          | 44,432,939     |
| 1962 | 1,046,266      | 9,756,625       | 715,285                      | 33,085,830      | 2,814,471          | 47,418,477     |
| 1963 | 1,089,965      | 10,638,530      | 677,799                      | 34,673,718      | 3,103,325          | 50,183,337     |
| 1964 | 1,122,981      | 10,706,769      | 890,314                      | 37,204,421      | 3,232,129          | 53,156,614     |
| 1965 | 1,148,551      | 11,442,079      | 995,317                      | 38,758,869      | 3,178,283          | 55,523,099     |
| 1966 | 1,168,237      | 11,280,975      | 919,192                      | 40,862,467      | 3,151,311          | 57,382,182     |
| 1967 | 2,927,163      | 11,734,782      | 1,131,159                    | 45,538,786      | 3,552,116          | 64,784,006     |
| 1968 | 2,362,337      | 11,692,107      | 1,253,249                    | 49,641,718      | 3,173,887          | 68,123,298     |
| 1969 | 1,855,438      | 12,629,357      | 1,415,164                    | 55,067,293      | 3,303,065          | 74,270,317     |
| 1970 | None           | 13,397,336      | 1,724,859                    | 59,892,482      | 3,258,763          | 78,273,440     |
| 1971 | None           | 14,044,345      | 1,861,143                    | 64,595,494      | 3,317,388          | 83,818,370     |
| 1972 | None           | 15,071,008      | 2,147,068                    | 68,297,268      | 3,277,412          | 88,792,756     |
| 1973 | None           | 15,788,644      | 2,032,623                    | 72,787,731      | 3,141,527          | 93,750,525     |
| 1974 | None           | 19,338,778      | 2,510,767                    | 81,817,966      | 3,270,915          | 106,938,426    |
| 1975 | None           | 24,091,368      | 3,441,977                    | 99,969,410      | 3,580,135          | 131,082,890    |
| 1976 | None           | 28,578,062      | 4,208,939                    | 119,694,563     | 4,199,200          | 156,680,764    |
| 1977 | None           | 31,142,489      | 5,932,108                    | 141,919,850     | 4,202,155          | 183,196,602    |
| 1978 | None           | 36,504,254      | 9,101,004                    | 164,859,368     | 4,286,034          | 214,750,660    |
| 1979 | None           | 43,193,181      | 10,544,591                   | 190,363,624     | 4,683,895          | 248,785,291    |
| 1980 | None           | 52,070,694      | 11,159,036                   | 230,012,808     | 5,172,668          | 298,415,206    |
| 1981 | None           | 74,155,321      | 16,290,741                   | 302,100,366     | 5,474,432          | 398,020,860    |
| 1982 | None           | 86,927,788      | 29,043,552                   | 402,913,443     | 5,947,945          | 524,832,728    |
| 1983 | None           | 100,771,128     | 33,984,592                   | 401,729,274     | 7,098,004          | 543,582,998    |
| 1984 | None           | 98,489,102      | 29,182,520                   | 408,208,573     | 7,779,672          | 543,659,867    |
| 1985 | None           | 99,014,833      | 26,029,742                   | 432,913,694     | 7,781,788          | 565,740,057    |
| 1986 | None           | 90,475,805      | 26,918,582                   | 393,019,128     | 7,314,143          | 517,727,659    |
| 1987 | None           | 69,150,015      | 21,700,678                   | 313,750,651     | 7,105,598          | 411,706,942    |
| 1988 | None           | \$69,347,458    | \$21,379,719                 | \$299,969,575   | \$7,000,142        | \$397,696,894  |

HOW CITY PROPERTY TAX DOLLAR IS EXPENDED

|           |                |
|-----------|----------------|
| School    | 70.21%         |
| County    | 19.38%         |
| Municipal | 10.41%         |
| State     | 0.00%          |
|           | <u>100.00%</u> |

HOW COUNTY PROPERTY TAX DOLLAR IS EXPENDED

|                   |                |
|-------------------|----------------|
| School            | 75.43%         |
| County            | 19.19%         |
| Special Districts | 5.38%          |
| State             | 0.00%          |
|                   | <u>100.00%</u> |

HOW PROPERTY TAXES ARE CONTROLLED

|                    |                |
|--------------------|----------------|
| School             | 57.64%         |
| County             | 17.44%         |
| Foundation Program | 17.78%         |
| Special Districts  | 5.38%          |
| Municipal          | 1.76%          |
| State              | 0.00%          |
|                    | <u>100.00%</u> |

COUNTY VALUATIONS AND CLASSIFICATIONS 1988

| County      | Class | Gross Valuation<br>Real & Personal<br>Property | Gross Valuation<br>Motor Vehicles<br>to July 1, 1988 | Private<br>Railroad Car<br>Valuation | Total<br>Gross<br>Valuation |
|-------------|-------|--|--|--------------------------------------|-----------------------------|
| ALBANY      | First | \$ 96,316,895                                  | \$ 45,593,024  | \$ 511,385                           | \$ 142,421,304              |
| BIG HORN    | First | 101,272,893                                    | 17,848,973   | 400,927                              | 119,522,793                 |
| CAMPBELL    | First | 1,325,681,730                                  | 72,208,041   | 884,981                              | 1,398,774,752               |
| CARBON      | First | 290,016,976                                    | 34,097,616   | 546,241                              | 324,660,833                 |
| CONVERSE    | First | 237,695,025                                    | 22,407,187   | 1,412,017                            | 261,514,229                 |
| CROOK       | First | 101,671,968                                    | 11,706,025   | 172,439                              | 113,550,432                 |
| FREMONT     | First | 240,131,133                                    | 60,005,530   | 440,694                              | 300,577,357                 |
| GOSHEN      | First | 50,375,882                                     | 23,366,017   | 607,736                              | 74,349,635                  |
| HOT SPRINGS | First | 131,624,458                                    | 10,181,276   | 160,635                              | 141,966,369                 |
| JOHNSON     | First | 90,824,810                                     | 14,923,273   | --                                   | 105,748,083                 |
| LARAMIE     | First | 242,073,360                                    | 125,477,371  | 982,808                              | 368,533,539                 |
| LINCOLN     | First | 271,144,462                                    | 25,017,569   | 260,542                              | 296,422,573                 |
| NATRONA     | First | 350,478,751                                    | 119,151,703  | 655,340                              | 470,285,794                 |
| NIOBRARA    | First | 33,305,912                                     | 5,849,904  | 356,384                              | 39,512,200                  |
| PARK        | First | 382,167,833                                    | 46,630,521   | 252,230                              | 429,050,584                 |
| PLATTE      | First | 111,499,155                                    | 16,764,697   | 561,139                              | 128,824,991                 |
| SHERIDAN    | First | 104,705,678                                    | 43,249,495   | 570,647                              | 148,525,820                 |
| SUBLETTE    | First | 136,410,431                                    | 15,731,645   | --                                   | 152,142,076                 |
| SWEETWATER  | First | 864,228,850                                    | 85,577,503   | 892,661                              | 950,699,014                 |
| TETON       | First | 83,531,724                                     | 30,435,171   | --                                   | 113,966,895                 |
| UINTA       | First | 517,069,189                                    | 37,657,180   | 386,167                              | 555,112,536                 |
| WASHAKIE    | First | 65,941,805                                     | 19,135,909   | 147,323                              | 85,225,037                  |
| WESTON      | First | 65,973,478                                     | 14,224,147   | 407,741                              | 80,605,366                  |
| Totals      |       | \$5,894,142,398                                | \$897,239,777  | \$10,610,037                         | \$6,801,992,212             |

WYOMING COUNTY ASSESSORS AND COUNTY TREASURERS  
(As of August 15, 1988)

| COUNTY      | COUNTY SEAT | ASSESSOR          | TREASURER             |
|-------------|-------------|-------------------|-----------------------|
| ALBANY      | Laramie     | Deborah J. Nagel  | Betty J. Prah1        |
| BIG HORN    | Basin       | Jackie Payne      | George H. Hoffman     |
| CAMPBELL    | Gillette    | Jerry Shatzer     | Shirley A. Study      |
| CARBON      | Rawlins     | Darrell Stubbs    | R. C. Engstrom        |
| CONVERSE    | Douglas     | Val Reed          | James L. Read         |
| CROOK       | Sundance    | Terry Rubald      | Karen G. Glover       |
| FREMONT     | Lander      | Loraine Ocenaz    | Lew A. Lee            |
| GOSHEN      | Torrington  | Albertta Cotton   | Kathy Surratt         |
| HOT SPRINGS | Thermopolis | Shirley Blakesley | Mickey Ford           |
| JOHNSON     | Buffalo     | Dorothy Elsom     | Dugal Dickerson       |
| LARAMIE     | Cheyenne    | Ruth Clemens      | Vicki Wiant           |
| LINCOLN     | Kemmerer    | Elaine Floyd      | David L. Harvey       |
| NATRONA     | Casper      | Maria Boling      | Gary Widup            |
| NIOBRARA    | Lusk        | Janice Hales      | Dede Reed             |
| PARK        | Cody        | Ronald Christie   | Rosemary Patton       |
| PLATTE      | Wheatland   | James Bohl        | Linda Poe Bowen       |
| SHERIDAN    | Sheridan    | Douglas Minick    | David Bercot          |
| SUBLETTE    | Pinedale    | Hazel Werner      | Nylla Kunard          |
| SWEETWATER  | Green River | Ann Strand        | Sue Peverley          |
| TETON       | Jackson     | DeAnn L. Sutton   | Jeanine S. Mayer      |
| UINTA       | Evanston    | Kathryn Cue       | Estelle (Pat) Swauger |
| WASHAKIE    | Worland     | Richard Bihr      | Mary Ellen Hampton    |
| WESTON      | Newcastle   | Dora M. Tavegie   | JoAnn Fassbender      |