



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Wyoming (WY) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	March or April
Valuation Methodology:	Fair market value
State websites:	http://revenue.state.wy.us/
How often is the reassessment:	Annually with a physical inspection every six years
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	11.5% all property used for industrial purposes. 9.5% all other property, real and personal.
Real Estate Rendition Due:	N/A
Omitted Real Property:	5 years prior once discovered
Construction Work in Progress Taxable:	Although improvements are taxable, no specific statutory provisions directly address construction work in progress.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	
air	Exempt
water	Exempt
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	9.50%
Personal Property Rendition Due:	March 1
Extension allowed (length and how file):	April 1, provided written request is received on or before February 15.
File Rendition With:	County
Inventory Taxable:	Inventory is exempt.
raw materials	No
work in progress	No
finished goods	No
Freeport Exemption:	Exemption applies to manufactured goods, wares, seed, feed, fertilizer, tools, supplies, and merchandise, or Wyoming assembled or manufactured products being held for out-of-state sale that is consigned or placed in any Wyoming storage area for storage.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	Licensed vehicles are exempt.
Licensed Motor Vehicles Reported on Rendition:	Unlicensed vehicles



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Unlicensed Motor Vehicles Taxable:	Licensed vehicles are exempt.
Unlicensed Motor Vehicles Reported on Rendition:	Unlicensed vehicles
Leased Equipment Taxable:	No specific provision.
Software Taxable:	Taxable - PP Valuation Manual - Ad Valorem Tax Division
Abatements/Exemptions:	Within one year of the final determination of value - may be credit against future taxes
Intangible Property Taxable:	No
Omitted Personal Property:	5 years prior once discovered
Construction Work in Progress Taxable:	Although improvements are taxable, no specific statutory provisions directly address construction work in progress.
Pollution Control Taxable:	
air	Exempt
water	Exempt
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Installment payments are due on November 10 and May 10.
Discounts	None
Payment Options	Current taxes paid in two installments. If entire tax is paid on or before December 31, no interest or penalty is chargeable.
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	March or April
Appeal Deadlines (received or postmarked):	Appeals to the county or state board of equalization must be made within 30 days of the notification of assessment. Appeals to the state board of equalization must be made within 30 days of the local board's decision.