

Prepared By:
Janet Montgomery
Sublette County Assessor
&
John Paravicini
Sublette County Assessor's Office

Information Regarding Disparity between District 1 and District 9

- Minerals and Industry account for about 95% of all Ad Valorem taxes
- BOCES and Recreation Mills are not the same as educational funding
 - School funding has been equalized in the state of Wyoming
 - Recapture money was removed from Districts 1 & 9 via Amendment B.
 - BOCES and Recreation Mills are for the benefit of the community, not just students.
 - For BOCES, ½ Mill can be implemented by School Board vote.
 - Statute allows for up to an additional 2 Mills when passed by popular vote in a particular District.
 - The cost to a taxpayer's property tax is minimal.
 - For a \$100K property, a 2 Mill increase = \$19/yr
 - For Recreation, up to 1 Mill may be assessed.
 - District 1 implemented 1 Mill in 2006 to fund the PAC
 - District 9 implemented 1 Mill in 2010
- Population Density
 - Census materials show 10,247 total county population
 - 2,030 people in Pinedale
 - 552 people in Big Piney
 - 1,094 people in Marbleton
 - Works out to 55% (Pinedale) to 45%(Big Piney/Marbleton)
 - This does not account for rural population figures and is thusly a poor means of comparison.
 - A search of residential structures was conducted per district
 - Includes all residential structures (apartments count as 1)
 - Compared Town residential unit % to Census %
 - Pinedale: 837 units
 - Big Piney: 238 units
 - Marbleton: 452 units
 - Results in 54.8%(Pinedale) to 46.2%(BP/Marb)
 - Proves Residential unit comparison is valid
 - Compared District housing Units
 - Total Sublette Population (2010 Census) = 10,247
 - District 1 has 3979 housing units (76%)
 - 7,766 people
 - District 9 has 1271 housing units (24%)
 - 2,481 people
 - Acreage
 - District 1 contains ~2,386,102 acres (Sublette GIS data)
 - All Forest Service acreage lies within District 1
 - There is ~1,119,621 acres of FS acreage in District 1
 - Forest Service property does not contribute an appreciable amount to a district's assessed value. (In 2010, District 1 received \$8712 from the forest reserve and District 9 received \$4526.)

- Removing this acreage creates a net land amount of **~1,266,481 acres in District 1**
 - District 9 contains ~772,461 acres within Sublette County and ~275,049 acres in Lincoln County
 - A grand total of **~1,047,510 is contained in District 9**
- District 102 (also known as the Gerrymander)
 - Was created in 1972 and transferred to District 1
 - Funding at that time was utilized solely for education and directly affected schools and students
 - Was a result of the Decision and Order from the State Committee on School District Organization in 1971
 - 50/50 equality in assessed value has never been fully achieved
 - Can be easily returned to District 9 with both school boards approval
 - Can be in effect as early as 2012
- Residential Tax Difference
 - Property taxes in Wyoming are based on sales prices
 - Average sales price per district per year from 1990 was calculated from historical records
 - District 1's average 2010 home sales price \$297,154. Average property tax paid \$1805.
 - District 9's average 2010 home sales price \$134,290. Average property tax paid \$990.

Property taxes paid by homeowners, businesses and agriculture not including the minerals industry show a 82.6% paid by district 1 taxpayers and 17.4% by district 9 taxpayers.
- Recent County Funded Recreational Projects (Within district boundaries)
 - District 9
 - New Livestock Barn
 - Refurbishment of Agriculture Center
 - Total Cost ~\$9 Million (per County Clerk)
 - Marbleton Entertainment Center
 - ~\$4.5 Million (includes land costs)
 - Total: ~\$13.5 Million
 - District 1
 - Ice Arena Refurbishment
 - \$2.3 Million (includes equipment costs)

Definition of Levies

This section is a statutory summation of tax district categories, sub-categories and mill levying capacities. Categories include; State, School District, County General Fund, Community College, Special District and Municipal levies.

1. State Levies

Total State-wide levies include the following:

- A. **General Fund** limited to 4 mills for General Fund purposes, (Article 15, Section. 4, Wyoming Constitution).
- B. **State Charitable** Institutions not to exceed 1 mill as provided by W.S. 9-4-302.
- C. **State Bonds and Interest**, maximum as set forth in Article 16, Section 1, Wyoming Constitution.
- D. **School Foundation Fund**, not to exceed a levy of 12 mills (W.S. 21-13-303(a) & (c)).

2. School District Levies

The total school district levies include the following:

- A. **Mandatory County wide School Levy**, 6 mills (W.S. 21-13-201).
- B. **Unified School District** mandatory 25 mills (W.S. 21-13-102(a)(i)(A)). An additional operation mills totaling 3 mills may be imposed (W.S. 21-13-102(a)(i)(D)). Further, additional capital facility repair of 3 mills may be imposed (W.S. 21-13-102(a)(i)(E)). Maximum: 31 mills.
- C. **Fremont County Elementary Districts 21 and 38 only**, mandatory 20 mills (W.S. 21-13-102(a)(ii)(A)), plus mandatory 5 mills for high school tuition (W.S. 21-13-102(a)(ii)(C)). An additional operation mills totaling 3 mills may be imposed (W.S. 21-13-102(a)(ii)(E)). Further, additional capital facility repair of 3 mills may be imposed (W.S. 21-13-102(a)(ii)(F)). Maximum: 31 mills.
- D. **Board of Cooperative Education Services (BOCES)**, not to exceed ½ mill with school board approval (W.S. 21-20-109). An additional 2 mills may be imposed with voter approval (W.S. 21-20-110). Maximum: 2½ mills.
- E. **Vocational, Terminal Continuation and Adult Education**, not to exceed 2½ mills with voter approval (W.S. 21-12-103).
- F. **Building Fund**, no maximum (W.S. 21-13-501 through 21-13-503).
- G. **Recreational**, not to exceed 1 mill (W.S. 18-9-201(b)).
- H. **Bond Redemption and Bond Interest**, no maximum.

SCHOOL FINANCE SECTION

The LSO School Finance Section staff coordinate and staff the Legislature's activities related to K-12 school finance and school capital construction issues. In November of 1995, the Wyoming Supreme Court declared the entire Wyoming K-12 school finance system unconstitutional. The decision effectively required the Legislature to completely redesign the funding formula for operating K-12 schools and for K-12 capital construction needs. The Court mandated the Legislature conduct a cost of education study for use in creating a new school finance system, and stated that funding disparity among school districts had to be cost based and not wealth based. In response to the Supreme Court ruling, LSO created the School Finance Section to coordinate legislative activities related to K-12 school finance reform and for school capital construction. The sections below discuss the services available to legislators from the LSO related to the Legislature's K-12 efforts.

Coordinating K12 Effort

We serve as staff to the various committees that are currently charged with K-12 responsibilities, in addition to staffing the Education Committee. We coordinate K-12 legislative activities between the Legislature, the State Department of Education, and local school districts. We are also responsible for coordinating the work of consultants hired by the Management Council to provide expertise on K-12 finance issues and capital construction issues.

School Finance Model

The Legislature is currently in the process of completing modifications to the school finance model and addressing issues raised by the Supreme Court regarding the model. During 2001, the Management Council and the co-chairs of the Joint Education Interim Committee and the Joint Appropriations Interim Committee directed a model reconfiguration and worked with the Education, Revenue, and Appropriations Committees in formulating legislative recommendations to refine the model in response to the Supreme Court's 2001 decision. Following reconfiguration of components and adjustments, model refinements continue in an attempt to address court concerns. We are responsible for coordinating the activities of these bodies. We are also responsible for "crunching" numbers related to proposed modifications of the school finance model. We also provide information to legislators about the various local, state, and federal revenue streams associated with K-12 financing.

Capital Construction (CAPCON)

In 2002, the Legislature created the School Facilities Commission, responsible for school building adequacy and for remediation of inadequate buildings. We coordinate capital construction activities between the Legislature and the Commission and we help staff the capital construction work of legislative committees involved in K-12 capital construction. A select committee of the Legislature is working with the Commission to develop processes and policies for establishing school building adequacy levels and scheduling and implementing building remediation. We also provide information to legislators regarding K-12 capital construction issues.

2010 Assessed Valuation of Residential, Commercial & Agriculture

| Tax District | Vacant Land | Residential includes all homes, land, and outbuildings | Commercial Land & Buildings | Agricultural Land | Total Assessed Value |
|--|-------------|--|--------------------------------|----------------------|----------------------|
| North County | | | | | |
| 101 | 12,362,350 | 60,078,079 | 13,362,402 | 4,224,443 | 90,027,274 |
| 111 | 1,440,655 | 3,111,103 | 29,870 | | 4,581,628 |
| 112 | 248,767 | 1,015,655 | 19,481 | | 1,283,903 |
| 113 | 259,371 | 702,444 | 98,862 | | 1,060,677 |
| 150 | 3,029,105 | 14,121,569 | 11,714,295 | 1,581 | 28,866,550 |
| | | | | | 125,820,032 |
| Gerrymander | | | | | |
| 102 | 131,665 | 58,800 | 1,837 | 27,368 | 219,670 |
| South County | | | | | |
| 900 | 1,037,821 | 8,307,278 | 3,868,308 | 2,648,805 | 15,862,212 |
| 914 | 20,520 | 716,504 | 4,813 | | 741,837 |
| 950 | 209,483 | 2,335,049 | 926,152 | 2,003 | 3,472,687 |
| 951 | 442,907 | 4,030,025 | 1,668,164 | | 6,141,096 |
| | 19,182,644 | 94,476,506 | 31,694,184 | 6,904,200 | 26,217,832 |
| Total assessed values | 19,182,644 | 94,476,506 | 31,694,184 | 6,904,200 | 152,257,534 |
| Total Tax Dollars paid by residential, commercial and agriculture | | | | | \$ 9,240,845 |

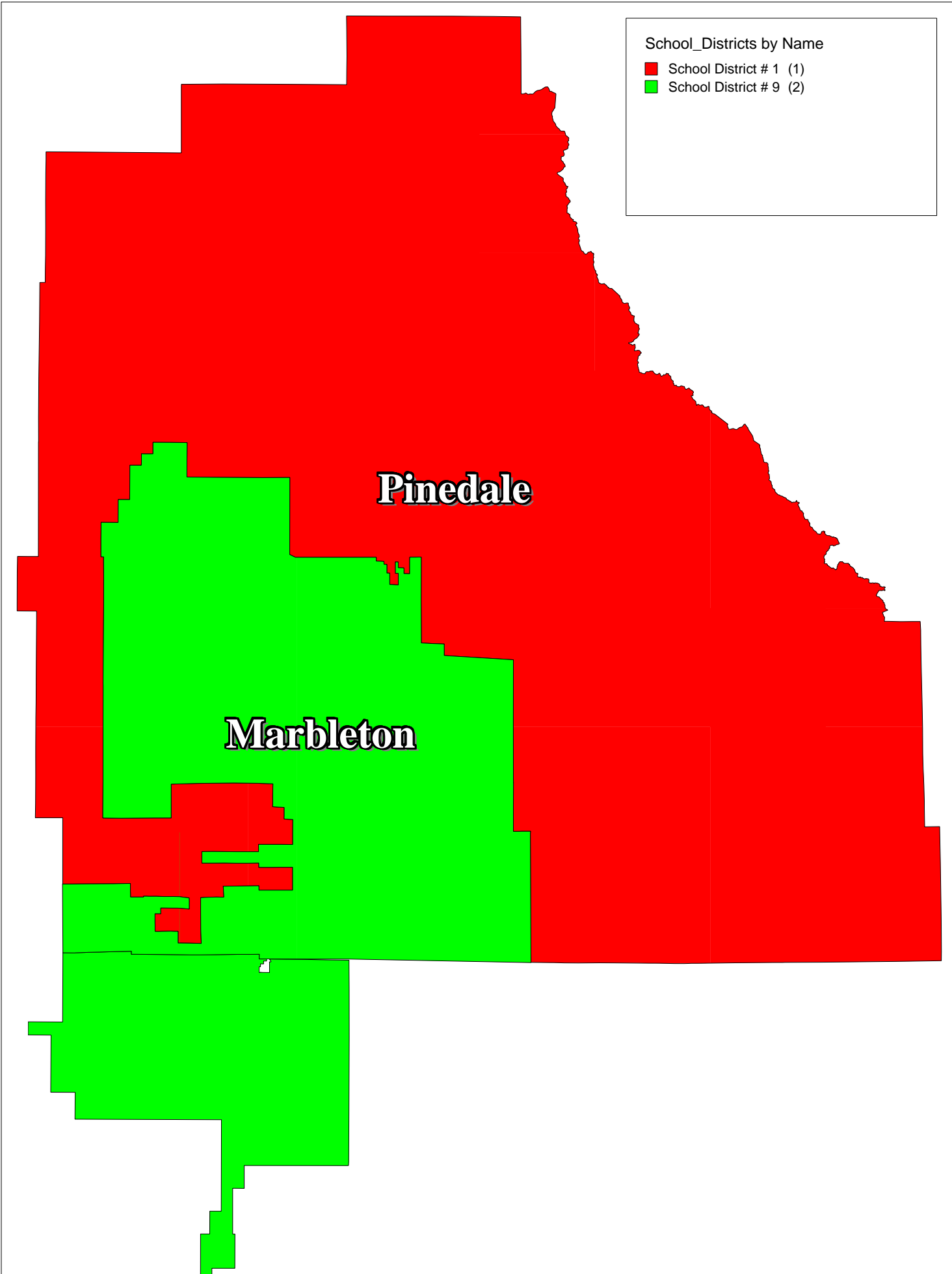
| | % of assessed value and taxes | Tax Dollars Paid |
|---|----------------------------------|-----------------------|
| North County without 102 | 82.6% | \$ 7,636,295 |
| North County with 102 | 82.8% | \$ 7,649,627 |
| South County without 102 | 17.2% | \$ 1,591,218 |
| South County with 102 | 17.4% | \$ 1,604,550 |
| Total Tax Dollars paid by Minerals and Industrial | | |
| Minerals & Industrial (percent of total tax dollars) | 95.5% | \$ 200,568,351 |

School_Districts by Name

- School District # 1 (1)
- School District # 9 (2)

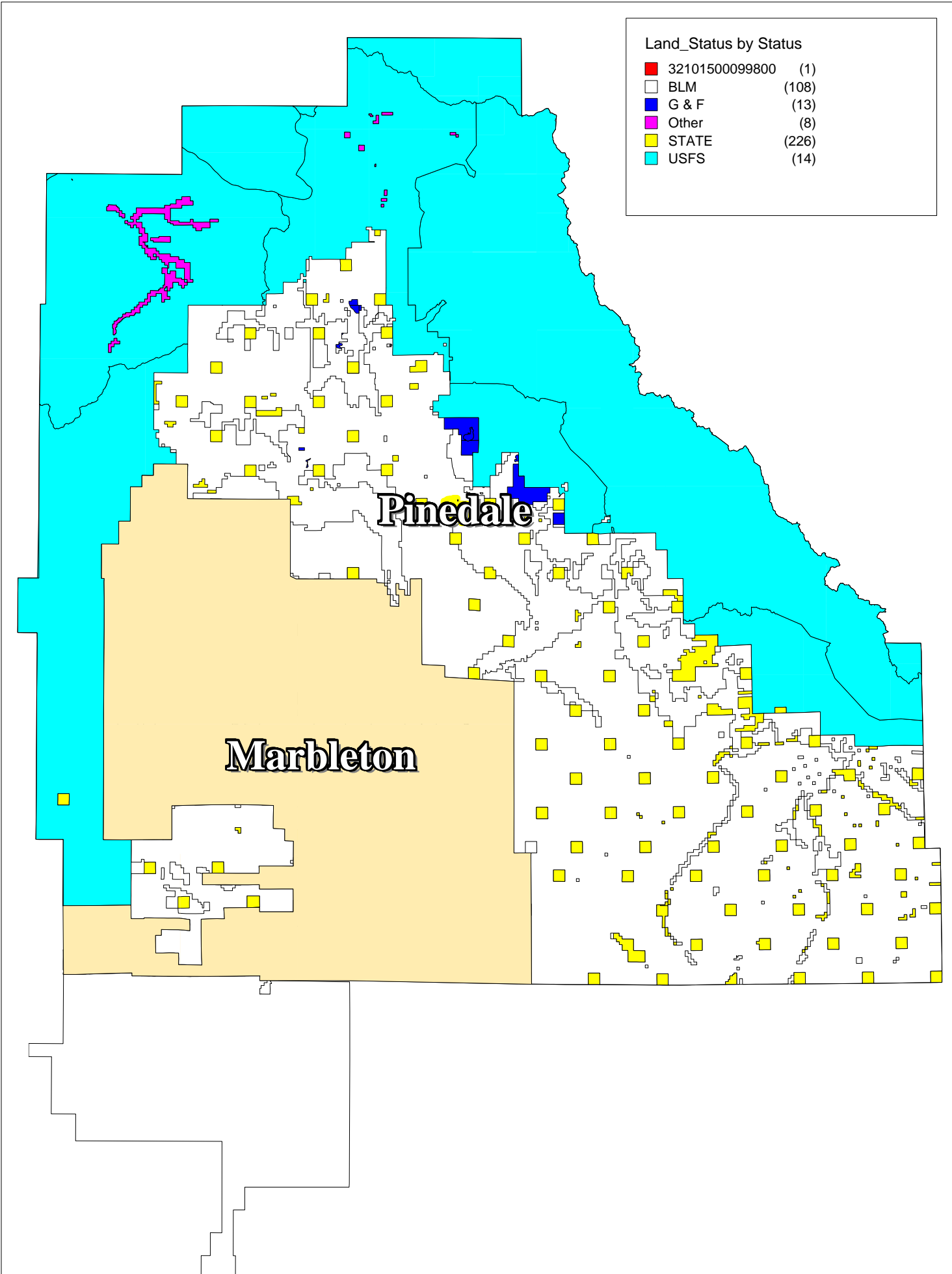
Pinedale

Marbleton



Land_Status by Status

| | |
|------------------|-------|
| ■ 32101500099800 | (1) |
| □ BLM | (108) |
| ■ G & F | (13) |
| ■ Other | (8) |
| ■ STATE | (226) |
| ■ USFS | (14) |



Acreage Disparity

FS acreage (Sublette GIS Data) 1,119,621.00
FS acreage (WY Data Handbook) 1,150,670.00

Total District acreage (Sublette GIS Data)

| | | |
|------------------------------------|---------------------|-------------|
| District 1 | 2,386,102.00 | 69.5% |
| District 9 | 772,461.00 | 22.5% |
| District 9 (Lincoln County) | 275,049.00 | 8.0% |
| Total | 3,433,612.00 | 100% |

****No FS Ground located in Dist 9****

Actual acreage contributing to Value

| | | |
|-------------------|---------------------|-------------|
| District 1 | 1,266,481.00 | 55% |
| District 9 | 1,047,510.00 | 45% |
| Total | 2,313,991.00 | 100% |

****Sublette GIS Data**

| AREAID | District | Count of Residential Bldgs | Population % by Area |
|--|-----------------|-----------------------------------|---|
| (Rural North) 0101 | 1 | 2926 | 55.7% |
| 0102 | Gerrymander | 14 | 0.3% |
| (Hoback Ranches) 0111 | 1 | 130 | 2.5% |
| (Boulder Lake) 0112 | 1 | 62 | 1.2% |
| (Redstone Upper Green) 0113 | 1 | 24 | 0.5% |
| (Pinedale) 0150 | 1 | 837 | 15.9% |
| (Rural South) 0900 | 9 | 536 | 10.2% |
| (Meadow Canyon) 0914 | 9 | 31 | 0.6% |
| (Big Piney) 0950 | 9 | 238 | 4.5% |
| (Marbleton) 0951 | 9 | 452 | 8.6% |
| | | 5250 | 100.0% |
| | | | |
| | | (Dist 9 Gerrymander) | Percent of Residences per District |
| District 1 | | 3979 | 76% |
| District 9 | | 1271 | 24% |
| TOTAL | | 5250 | 100% |
| | | | |
| Residential Housing Analysis | | | |
| | | | |
| 0150 (Pinedale) | 1 | 837 | 54.8% |
| 0950 (Big Piney) | 9 | 238 | 15.6% |
| 0951 (Marbleton) | 9 | 452 | 29.6% |
| Total | | 1527 | 100% |
| | | | |
| 2010 Town Census Population | | | |
| | | | |
| Pinedale | 1 | 2030 | 55% |
| Big Piney | 9 | 552 | 15% |
| Marbleton | 9 | 1094 | 30% |
| Total | | 3676 | 100% |
| | | | |
| Total 2010 Census Population For 2010 | 10,247 | | |
| | | | |
| District 1 Population | 76% | 7,766 | |
| District 9 Population | 24% | 2,481 | |
| | 100% | 10,247 | |

HISTORICAL VALUATION FOR SUBLETTE COUNTY

| VALUATION | | | | | | | | |
|-----------|---------------|---------------|---------------|-------------|---------------|-------------|---------------|-----------------|
| | COUNTY | | #1 % of total | Sub CO | #9 % of total | Lincoln Co | Total | #9 % of total |
| | ASSESSED | SCHOOL | Sublette Cty | Portion | Sublette Cty | Portion | School | school district |
| YEAR | VALUE | DIST #1 | Valutaion | DIST #9 | Valutaion | | Dist 9 | valuation |
| 1971 | 38,808,640 | 8,800,332 | 22.68% | 30,008,308 | 77.32% | unknown | | .773+ |
| 1972 | 37,983,366 | 15,201,808 | 40.02% | 22,781,558 | 59.98% | unknown | | .600+ |
| 1973 | 38,992,445 | 16,459,685 | 42.21% | 22,532,760 | 57.79% | unknown | | .578+ |
| 1974 | 46,326,464 | 24,579,764 | 53.06% | 21,746,700 | 46.94% | unknown | | .469+ |
| 1975 | 53,869,401 | 24,806,847 | 46.05% | 29,062,554 | 53.95% | unknown | | .540+ |
| 1976 | 62,667,871 | 29,029,478 | 46.32% | 33,638,393 | 53.68% | 6,335,878 | 39,974,271 | 0.579 |
| 1977 | 64,365,051 | 30,736,183 | 47.75% | 33,628,868 | 52.25% | 9,042,116 | 42,670,984 | 0.581 |
| 1978 | 78,300,853 | 38,341,785 | 48.97% | 39,959,068 | 51.03% | missing | | .510+ |
| 1979 | 78,121,956 | 36,003,137 | 46.09% | 42,118,819 | 53.91% | 12,441,686 | 54,560,505 | 0.602 |
| 1980 | 96,426,911 | 44,585,218 | 46.24% | 51,841,693 | 53.76% | 15,606,651 | 67,448,344 | 0.602 |
| 1981 | 123,141,129 | 56,265,652 | 45.69% | 66,875,477 | 54.31% | 20,728,761 | 87,604,238 | 0.609 |
| 1982 | 155,745,534 | 59,547,467 | 38.23% | 96,198,067 | 61.77% | 22,736,729 | 118,934,796 | 0.666 |
| 1983 | 155,767,552 | 57,967,906 | 37.21% | 97,799,646 | 62.79% | 25,312,436 | 123,112,082 | 0.680 |
| 1984 | 156,662,624 | 59,308,010 | 37.86% | 97,354,614 | 62.14% | 37,414,968 | 134,769,582 | 0.694 |
| 1985 | 166,557,950 | 62,894,743 | 37.76% | 103,663,207 | 62.24% | 36,420,369 | 140,083,576 | 0.690 |
| 1986 | 151,624,801 | 68,942,191 | 45.47% | 82,682,610 | 54.53% | 28,534,355 | 111,216,965 | 0.617 |
| 1987 | 141,238,553 | 69,442,224 | 49.17% | 71,796,329 | 50.83% | 26,620,134 | 98,416,463 | 0.586 |
| 1988 | 136,410,431 | 78,424,314 | 57.44% | 57,986,117 | 42.56% | 23,497,932 | 81,484,049 | 0.510 |
| 1989 | 145,330,076 | 78,500,861 | 54.00% | 66,822,215 | 46.00% | 25,453,122 | 92,275,337 | 0.540 |
| 1990 | 198,335,636 | 129,336,971 | 64.97% | 68,998,665 | 34.79% | 22,387,014 | 91,385,679 | 0.414 |
| 1991 | 217,877,301 | 137,551,637 | 63.13% | 80,325,664 | 36.87% | 29,258,630 | 109,584,294 | 0.443 |
| 1992 | 203,104,237 | 126,139,242 | 62.11% | 76,964,995 | 37.89% | 27,528,510 | 104,493,505 | 0.453 |
| 1993 | 238,687,180 | 132,828,031 | 55.65% | 105,859,149 | 44.35% | 36,511,388 | 142,370,537 | 0.517 |
| 1994 | 275,647,391 | 149,527,029 | 54.25% | 126,120,362 | 45.75% | 57,293,325 | 183,413,687 | 0.551 |
| 1995 | 262,350,711 | 154,289,848 | 58.81% | 108,060,865 | 41.19% | 54,598,289 | 162,659,154 | 0.513 |
| 1996 | 216,400,442 | 140,778,407 | 65.05% | 75,622,035 | 34.95% | 36,972,500 | 112,594,535 | 0.444 |
| 1997 | 274,762,732 | 165,691,195 | 60.30% | 109,071,537 | 39.70% | 49,857,739 | 158,929,276 | 0.490 |
| 1998 | 376,372,362 | 235,102,441 | 62.47% | 141,269,921 | 37.53% | 68,182,490 | 209,452,411 | 0.471 |
| 1999 | 379,275,654 | 246,445,300 | 64.98% | 132,830,354 | 35.02% | 62,053,886 | 194,884,240 | 0.442 |
| 2000 | 475,836,429 | 303,349,383 | 63.75% | 172,487,046 | 36.25% | 67,996,043 | 240,483,089 | 0.442 |
| 2001 | 851,302,215 | 541,481,173 | 63.61% | 309,821,042 | 36.39% | 101,776,279 | 411,597,321 | 0.432 |
| 2002 | 1,097,146,541 | 741,509,427 | 67.59% | 355,637,114 | 32.41% | 93,599,320 | 449,236,434 | 0.377 |
| 2003 | 934,678,199 | 709,120,432 | 75.87% | 225,557,767 | 24.13% | 52,222,397 | 277,780,164 | 0.281 |
| 2004 | 2,039,132,508 | 1,655,510,817 | 81.19% | 383,621,691 | 18.81% | 104,238,329 | 487,860,020 | 0.228 |
| 2005 | 2,924,020,029 | 2,390,969,127 | 81.77% | 533,050,902 | 18.23% | 143,162,198 | 676,213,100 | 0.220 |
| 2006 | 4,401,618,317 | 3,788,604,732 | 86.07% | 613,013,585 | 13.93% | 187,818,970 | 800,832,555 | 0.174 |
| 2007 | 4,085,698,722 | 3,475,556,647 | 85.07% | 610,142,075 | 14.93% | 155,456,584 | 765,598,659 | 0.181 |
| 2008 | 3,773,650,926 | 3,191,403,508 | 84.57% | 582,247,418 | 15.43% | 124,674,907 | 706,922,325 | 0.181 |
| 2009 | 6,397,654,034 | 5,561,695,937 | 86.93% | 835,958,097 | 13.07% | 184,571,286 | 1,020,529,383 | 0.155 |
| 2010 | 3,519,691,847 | 3,132,614,617 | 89.00% | 387,077,230 | 11.00% | 92,113,889 | 479,191,119 | 0.133 |

| TAX DISTRICT | District # | 6/1/2010 LOCAL ASST'D | Pollution Control | TOTAL LOCAL ASST'D | AIR- LINES | Electric UTILITIES | T & T | GRAVEL | CABLE/ SATELLITE | Gas Utilities | GAS | OIL | Total State Assessed | TOTAL ASSESSED VALUE |
|-------------------|------------|-----------------------------|----------------------|--------------------------|---------------|-----------------------|-------------------|---------------------|---------------------|---------------------|-------------------------|-----------------------|----------------------------|----------------------------|
| Rural 01 | 101 | 238,971,817.00 | 953,507.00 | 238,018,310.00 | 82.00 | 2,468,127.00 | 376,485.00 | 836,013.00 | 18,118.00 | 805,799.00 | 2,405,497,302.00 | 301,935,470.00 | 2,711,937,396.00 | 2,949,955,706.00 |
| SW Corner | 102 | 33,510,424.00 | 2,984,110.00 | 30,526,314.00 | - | 246,012.00 | 95,731.00 | - | - | 28,292.00 | 111,544,077.00 | 8,882,780.00 | 115,615,040.00 | 146,141,354.00 |
| Hoback Ranch | 111 | 4,581,628.00 | - | 4,581,628.00 | - | 70,213.00 | 535.00 | - | 62.00 | - | - | - | 70,810.00 | 4,652,438.00 |
| Boulder Lake | 112 | 1,283,903.00 | - | 1,283,903.00 | - | 8,990.00 | - | - | 14.00 | - | - | - | 9,004.00 | 1,292,907.00 |
| Redstone Upper Gr | 113 | 1,060,677.00 | - | 1,060,677.00 | - | 11,290.00 | - | - | 27.00 | - | - | - | 11,317.00 | 1,071,994.00 |
| Pinedale | 150 | 29,070,062.00 | - | 29,070,062.00 | - | 60,206.00 | 173,781.00 | - | 12,282.00 | 183,887.00 | - | - | 430,156.00 | 29,500,218.00 |
| Rural 09 | 900 | 73,145,665.00 | 400,397.00 | 72,745,268.00 | - | 1,691,603.00 | 89,538.00 | 749,711.00 | 2,796.00 | 155,762.00 | 263,231,655.00 | 32,305,121.00 | 303,408,038.00 | 376,153,306.00 |
| Meadow Canyon | 914 | 741,837.00 | - | 741,837.00 | - | 9,082.00 | 481.00 | - | 135.00 | - | - | - | 9,698.00 | 751,535.00 |
| Big Piney | 950 | 3,555,658.00 | - | 3,555,658.00 | - | 22,283.00 | 57,857.00 | - | 10,810.00 | 28,883.00 | - | - | 119,633.00 | 3,675,291.00 |
| Marbleton | 951 | 6,395,638.00 | - | 6,395,638.00 | 41.00 | 30,748.00 | 25,696.00 | - | 11,969.00 | 33,906.00 | - | - | 101,460.00 | 6,497,098.00 |
| TOTALS | | 392,317,309.00 | 4,338,014.00 | 387,979,295.00 | 123.00 | 4,616,554.00 | 829,104.00 | 1,585,724.00 | 65,913.00 | 1,236,329.00 | 2,780,273,034.00 | 343,123,371.00 | 3,131,712,652.00 | 3,619,691,847.00 |

SPECIAL DISTRICTS

| | | |
|--------------|----|------------------|
| Rural Health | \$ | 3,519,691,847.00 |
| Weed & Pest | \$ | 3,519,691,847.00 |
| BP Cemetery | \$ | 533,218,584.00 |
| UG Cemetery | \$ | 2,986,473,263.00 |
| County Fire | \$ | 3,480,019,240.00 |

BOCES

| | | | | |
|---------------------------|----|------------------|---------------|----------------|
| School District #1 | \$ | 3,132,614,617.00 | \$ | 1,566,307.31 |
| (Without Gerrymander) | \$ | 2,986,473,263.00 | \$ | 1,493,236.63 |
| School District #9 | | | | |
| Without Dist 102 | | | With Dist 102 | |
| Sublette County | \$ | 387,077,230.00 | \$ | 533,218,584.00 |
| Lincoln County | \$ | 92,113,889.00 | \$ | 92,113,889.00 |
| Total | \$ | 479,191,119.00 | \$ | 625,332,473.00 |
| Existing 1/2 Mill | \$ | 239,595.56 | \$ | 312,666.24 |
| 1 Mill Increase | \$ | 718,786.68 | \$ | 937,998.71 |
| 2 Mill Increase | \$ | 1,197,977.80 | \$ | 1,563,331.18 |

Recreation

| | | | | |
|---------------------------|----|------------------|----|----------------|
| School District #1 | \$ | 3,132,614,617.00 | \$ | 3,132,614.62 |
| (Without Gerrymander) | \$ | 2,986,473,263.00 | \$ | 2,986,473.26 |
| School District #9 | | | | |
| Sublette County | \$ | 387,077,230.00 | \$ | 533,218,584.00 |
| Lincoln County | \$ | 92,113,889.00 | \$ | 92,113,889.00 |
| Total | \$ | 479,191,119.00 | \$ | 625,332,473.00 |
| 1 Mill | \$ | 479,191.12 | \$ | 625,332.47 |

**County Funded
Recreational Improvements**

| | | | | | | |
|------------|-----------------|-------------|----------------------|--------------------------------|---------------|--------------|
| District 1 | Ice Rink Refurb | \$2,300,000 | District 9 | Stock Barn Ag Center Refurb | \$ | 9,000,000.00 |
| | | | Marbleton Rec Center | \$ | 4,500,000.00 | |
| | | | Total | \$ | 13,500,000.00 | |

IMPROVED RESIDENTIAL SALES

| DISTRICT 101 | | | |
|--------------|---------|------------------|-------------------|
| SALES YEAR | # SALES | Aver Sales Price | Total Sales Price |
| 1990 | 21 | \$ 70,212.00 | \$ 1,474,452.00 |
| 1991 | 21 | \$ 78,483.00 | \$ 1,648,143.00 |
| 1992 | 26 | \$ 84,760.00 | \$ 2,203,760.00 |
| 1993 | 28 | \$ 76,848.00 | \$ 2,151,744.00 |
| 1994 | 30 | \$ 109,454.00 | \$ 3,283,620.00 |
| 1995 | 24 | \$ 132,291.00 | \$ 3,174,984.00 |
| 1996 | 25 | \$ 130,556.00 | \$ 3,263,900.00 |
| 1997 | 28 | \$ 158,926.00 | \$ 4,449,928.00 |
| 1998 | 37 | \$ 136,984.00 | \$ 5,068,408.00 |
| 1999 | 28 | \$ 169,228.00 | \$ 4,738,384.00 |
| 2000 | 38 | \$ 179,723.00 | \$ 6,829,474.00 |
| 2001 | 34 | \$ 197,332.00 | \$ 6,709,288.00 |
| 2002 | 36 | \$ 210,448.00 | \$ 7,576,128.00 |
| 2003 | 61 | \$ 213,003.00 | \$ 12,993,183.00 |
| 2004 | 66 | \$ 274,501.00 | \$ 18,117,066.00 |
| 2005 | 79 | \$ 319,032.00 | \$ 25,203,528.00 |
| 2006 | 96 | \$ 326,188.00 | \$ 31,314,048.00 |
| 2007 | 124 | \$ 329,538.00 | \$ 40,862,712.00 |
| 2008 | 68 | \$ 281,196.00 | \$ 19,121,328.00 |
| 2009 | 45 | \$ 332,459.00 | \$ 14,960,655.00 |
| 2010 | 45 | \$ 335,462.00 | \$ 15,095,790.00 |

| PINEDALE | | | |
|------------|---------|------------------|-------------------|
| SALES YEAR | # SALES | Aver Sales Price | Total Sales Price |
| 1990 | 26 | \$ 43,360.00 | \$ 1,127,360.00 |
| 1991 | 17 | \$ 45,492.00 | \$ 773,364.00 |
| 1992 | 36 | \$ 62,002.00 | \$ 2,232,072.00 |
| 1993 | 28 | \$ 57,001.00 | \$ 1,596,028.00 |
| 1994 | 19 | \$ 69,495.00 | \$ 1,320,405.00 |
| 1995 | 29 | \$ 90,299.00 | \$ 2,618,671.00 |
| 1996 | 23 | \$ 92,153.00 | \$ 2,119,519.00 |
| 1997 | 27 | \$ 92,925.00 | \$ 2,508,975.00 |
| 1998 | 25 | \$ 90,820.00 | \$ 2,270,500.00 |
| 1999 | 23 | \$ 118,782.00 | \$ 2,731,986.00 |
| 2000 | 32 | \$ 116,972.00 | \$ 3,743,104.00 |
| 2001 | 34 | \$ 123,858.00 | \$ 4,211,172.00 |
| 2002 | 36 | \$ 141,884.00 | \$ 5,107,824.00 |
| 2003 | 44 | \$ 157,619.00 | \$ 6,935,236.00 |
| 2004 | 34 | \$ 199,047.00 | \$ 6,767,598.00 |
| 2005 | 45 | \$ 212,717.00 | \$ 9,572,265.00 |
| 2006 | 63 | \$ 264,200.00 | \$ 16,644,600.00 |
| 2007 | 54 | \$ 287,640.00 | \$ 15,532,560.00 |
| 2008 | 38 | \$ 259,097.00 | \$ 9,845,686.00 |
| 2009 | 21 | \$ 242,721.00 | \$ 5,097,141.00 |
| 2010 | 28 | \$ 240,742.00 | \$ 6,740,776.00 |

| DIST 111 (Hoback Ranches) | | | |
|---------------------------|---------|------------------|-------------------|
| SALES YEAR | # SALES | Aver Sales Price | Total Sales Price |
| 1990 | 0 | | 0 |
| 1991 | 0 | | 0 |
| 1992 | 0 | | 0 |
| 1993 | 4 | \$ 155,625.00 | \$ 622,500.00 |
| 1994 | 2 | \$ 228,000.00 | \$ 456,000.00 |
| 1995 | 2 | \$ 231,000.00 | \$ 462,000.00 |
| 1996 | 2 | \$ 115,000.00 | \$ 230,000.00 |
| 1997 | 1 | | |
| 1998 | 1 | | |
| 1999 | 4 | \$ 333,250.00 | \$ 1,333,000.00 |
| 2000 | 3 | \$ 273,000.00 | \$ 819,000.00 |
| 2001 | 2 | \$ 203,000.00 | \$ 406,000.00 |
| 2002 | 3 | \$ 258,033.00 | \$ 774,099.00 |
| 2003 | 5 | \$ 284,000.00 | \$ 1,420,000.00 |
| 2004 | 3 | \$ 346,666.00 | \$ 1,039,998.00 |
| 2005 | 3 | \$ 368,333.00 | \$ 1,104,999.00 |
| 2006 | 1 | | |
| 2007 | 6 | \$ 494,767.00 | \$ 2,968,602.00 |
| 2008 | 2 | \$ 340,000.00 | \$ 680,000.00 |
| 2009 | 0 | | |
| 2010 | 1 | | |

| DISTRICT 112 (Boulder Lake) | | | |
|-----------------------------|---------|------------------|-------------------|
| SALES YEAR | # SALES | Aver Sales Price | Total Sales Price |
| 1990 | 0 | | \$ - |
| 1991 | 0 | | \$ - |
| 1992 | 0 | | \$ - |
| 1993 | 0 | | \$ - |
| 1994 | 0 | | \$ - |
| 1995 | 0 | | \$ - |
| 1996 | 2 | \$ 172,500.00 | \$ 345,000.00 |
| 1997 | 1 | | |
| 1998 | 1 | | |
| 1999 | 0 | | \$ - |
| 2000 | 0 | | \$ - |
| 2001 | 2 | \$ 215,000.00 | \$ 430,000.00 |
| 2002 | 2 | \$ 227,500.00 | \$ 455,000.00 |
| 2003 | 2 | \$ 225,917.00 | \$ 451,834.00 |
| 2004 | 0 | | \$ - |
| 2005 | 3 | \$ 223,333.00 | \$ 669,999.00 |
| 2006 | 1 | | \$ - |
| 2007 | 3 | \$ 248,333.00 | \$ 744,999.00 |
| 2008 | 1 | | \$ - |
| 2009 | 1 | | \$ - |
| 2010 | 1 | | |

| District 1 Total Sales Price | District 1 Total # Sales | District 1 Total Avg Sales Price |
|------------------------------|--------------------------|----------------------------------|
| \$ 2,601,812.00 | 47 | \$ 55,357.70 |
| \$ 2,421,507.00 | 38 | \$ 63,723.87 |
| \$ 4,435,832.00 | 62 | \$ 71,545.68 |
| \$ 3,903,397.00 | 60 | \$ 65,056.62 |
| \$ 4,832,025.00 | 51 | \$ 94,745.59 |
| \$ 6,024,655.00 | 55 | \$ 109,539.18 |
| \$ 5,498,421.00 | 52 | \$ 105,738.87 |
| \$ 7,188,904.00 | 57 | \$ 126,121.12 |
| \$ 7,648,909.00 | 64 | \$ 119,514.20 |
| \$ 7,803,620.00 | 55 | \$ 141,884.00 |
| \$ 10,845,578.00 | 73 | \$ 148,569.56 |
| \$ 11,123,462.00 | 72 | \$ 154,492.53 |
| \$ 12,941,987.00 | 77 | \$ 168,077.75 |
| \$ 20,212,421.00 | 112 | \$ 180,468.04 |
| \$ 25,231,330.00 | 103 | \$ 244,964.37 |
| \$ 35,144,129.00 | 130 | \$ 270,339.45 |
| \$ 47,958,649.00 | 161 | \$ 297,879.81 |
| \$ 56,890,042.00 | 187 | \$ 304,224.82 |
| \$ 29,307,015.00 | 109 | \$ 268,871.70 |
| \$ 20,057,797.00 | 67 | \$ 299,370.10 |
| \$ 22,286,567.00 | 75 | \$ 297,154.23 |

| DISTRICT 900 | | | |
|--------------|---------|------------------|-------------------|
| SALES YEAR | # SALES | Aver Sales Price | Total Sales Price |
| 1990 | 4 | \$ 55,875.00 | \$ 223,500.00 |
| 1991 | 6 | \$ 63,658.00 | \$ 381,948.00 |
| 1992 | 7 | \$ 68,357.00 | \$ 478,499.00 |
| 1993 | 5 | \$ 70,360.00 | \$ 351,800.00 |
| 1994 | 11 | \$ 82,501.00 | \$ 907,511.00 |
| 1995 | 1 | \$ 76,000.00 | \$ 76,000.00 |
| 1996 | 3 | \$ 112,333.00 | \$ 336,999.00 |
| 1997 | 4 | \$ 102,375.00 | \$ 409,500.00 |
| 1998 | 1 | \$ 55,000.00 | \$ 55,000.00 |
| 1999 | 3 | \$ 103,500.00 | \$ 310,500.00 |
| 2000 | 3 | \$ 93,333.00 | \$ 279,999.00 |
| 2001 | 11 | \$ 124,682.00 | \$ 1,371,502.00 |
| 2002 | 7 | \$ 125,355.00 | \$ 877,485.00 |
| 2003 | 6 | \$ 160,812.00 | \$ 964,872.00 |
| 2004 | 10 | \$ 194,260.00 | \$ 1,942,600.00 |
| 2005 | 9 | \$ 195,744.00 | \$ 1,761,696.00 |
| 2006 | 8 | \$ 249,181.00 | \$ 1,993,448.00 |
| 2007 | 11 | \$ 342,045.00 | \$ 3,762,495.00 |
| 2008 | 8 | \$ 282,375.00 | \$ 2,259,000.00 |
| 2009 | 10 | \$ 236,940.00 | \$ 2,369,400.00 |
| 2010 | 4 | \$ 284,057.00 | \$ 1,136,228.00 |

| BIG PINEY | | | |
|------------|---------|------------------|-------------------|
| SALES YEAR | # SALES | Aver Sales Price | Total Sales Price |
| 1990 | 8 | \$ 50,150.00 | \$ 401,200.00 |
| 1991 | 2 | \$ 37,500.00 | \$ 75,000.00 |
| 1992 | 4 | \$ 50,425.00 | \$ 201,700.00 |
| 1993 | 8 | \$ 52,725.00 | \$ 421,800.00 |
| 1994 | 6 | \$ 60,916.00 | \$ 365,496.00 |
| 1995 | 8 | \$ 68,625.00 | \$ 549,000.00 |
| 1996 | 8 | \$ 66,112.00 | \$ 528,896.00 |
| 1997 | 2 | \$ 58,000.00 | \$ 116,000.00 |
| 1998 | 3 | \$ 40,333.00 | \$ 120,999.00 |
| 1999 | 3 | \$ 56,000.00 | \$ 168,000.00 |
| 2000 | 7 | \$ 61,142.00 | \$ 427,994.00 |
| 2001 | 9 | \$ 98,777.00 | \$ 888,993.00 |
| 2002 | 6 | \$ 78,735.00 | \$ 472,410.00 |
| 2003 | 5 | \$ 86,600.00 | \$ 433,000.00 |
| 2004 | 10 | \$ 102,795.00 | \$ 1,027,950.00 |
| 2005 | 5 | \$ 136,000.00 | \$ 680,000.00 |
| 2006 | 10 | \$ 137,200.00 | \$ 1,372,000.00 |
| 2007 | 9 | \$ 229,054.00 | \$ 2,061,486.00 |
| 2008 | 8 | \$ 213,438.00 | \$ 1,707,504.00 |
| 2009 | 3 | \$ 196,000.00 | \$ 588,000.00 |
| 2010 | 7 | \$ 117,014.00 | \$ 819,098.00 |

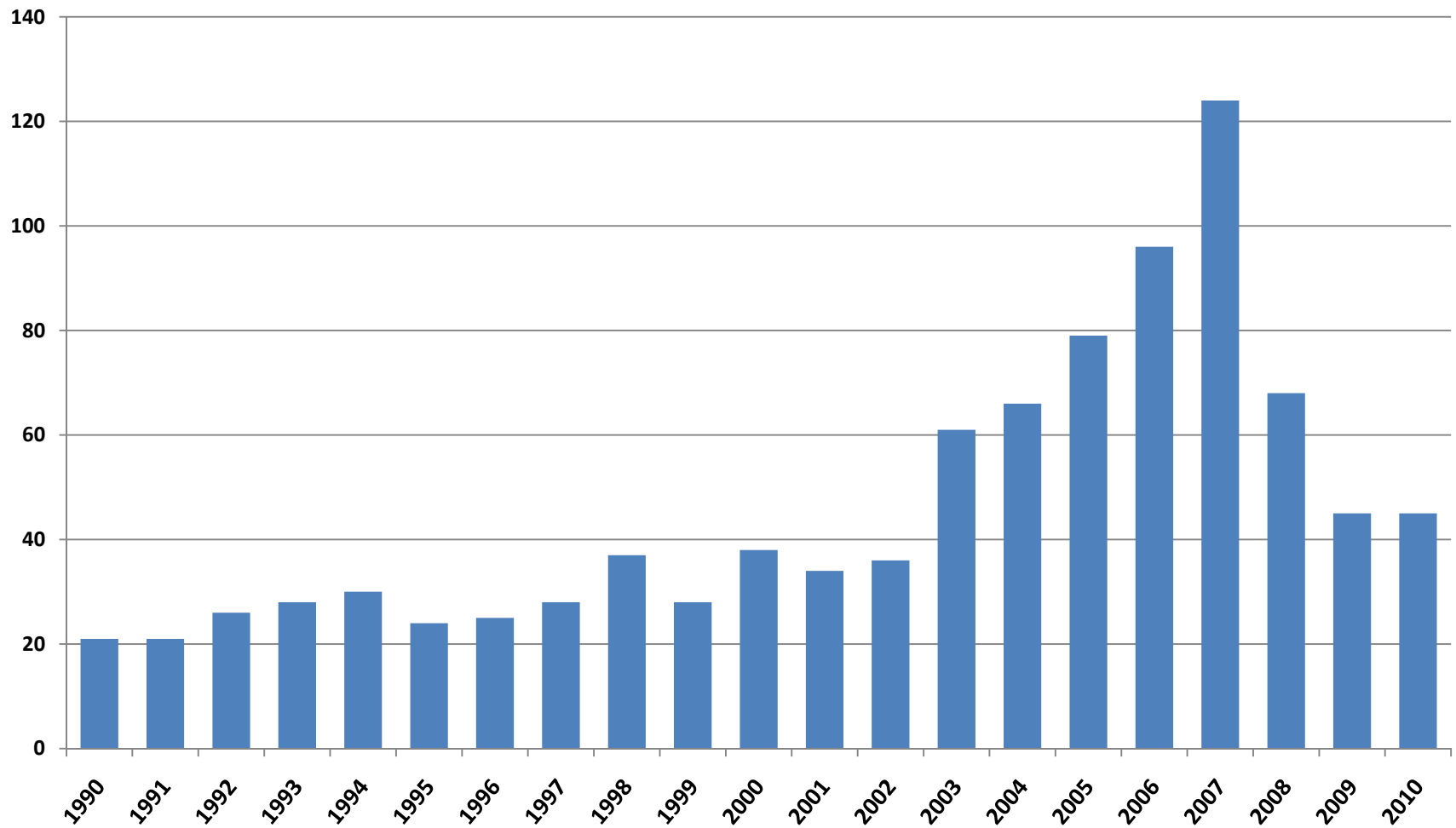
| MARBLETON | | | |
|------------|---------|------------------|-------------------|
| SALES YEAR | # SALES | Aver Sales Price | Total Sales Price |
| 1990 | 8 | \$ 55,062.00 | \$ 440,496.00 |
| 1991 | 2 | \$ 43,000.00 | \$ 86,000.00 |
| 1992 | 5 | \$ 46,060.00 | \$ 230,300.00 |
| 1993 | 6 | \$ 57,150.00 | \$ 342,900.00 |
| 1994 | 7 | \$ 70,220.00 | \$ 491,540.00 |
| 1995 | 3 | \$ 38,500.00 | \$ 115,500.00 |
| 1996 | 7 | \$ 60,285.00 | \$ 421,995.00 |
| 1997 | 2 | \$ 32,500.00 | \$ 65,000.00 |
| 1998 | 12 | \$ 59,708.00 | \$ 716,496.00 |
| 1999 | 3 | \$ 91,000.00 | \$ 273,000.00 |
| 2000 | 5 | \$ 73,700.00 | \$ 368,500.00 |
| 2001 | 3 | \$ 81,800.00 | \$ 245,400.00 |
| 2002 | 8 | \$ 113,625.00 | \$ 909,000.00 |
| 2003 | 10 | \$ 107,383.00 | \$ 1,073,830.00 |
| 2004 | 9 | \$ 127,050.00 | \$ 1,143,450.00 |
| 2005 | 10 | \$ 149,180.00 | \$ 1,491,800.00 |
| 2006 | 8 | \$ 179,027.00 | \$ 1,432,216.00 |
| 2007 | 16 | \$ 188,188.00 | \$ 3,011,008.00 |
| 2008 | 20 | \$ 196,045.00 | \$ 3,920,900.00 |
| 2009 | 7 | \$ 199,814.00 | \$ 1,398,698.00 |
| 2010 | 2 | \$ 80,957.00 | \$ 161,914.00 |

| District 9 Total Sales Price | District 9 Total # Sales | District 9 Total Avg Sales Price |
|------------------------------|--------------------------|----------------------------------|
| \$ 1,065,196.00 | 20 | \$ 53,259.80 |
| \$ 542,948.00 | 10 | \$ 54,294.80 |
| \$ 910,499.00 | 16 | \$ 56,906.19 |
| \$ 1,116,500.00 | 19 | \$ 58,763.16 |
| \$ 1,764,547.00 | 24 | \$ 73,522.79 |
| \$ 740,500.00 | 12 | \$ 61,708.33 |
| \$ 1,287,890.00 | 18 | \$ 71,549.44 |
| \$ 590,500.00 | 8 | \$ 73,812.50 |
| \$ 892,495.00 | 16 | \$ 55,780.94 |
| \$ 751,500.00 | 9 | \$ 83,500.00 |
| \$ 1,076,493.00 | 15 | \$ 71,766.20 |
| \$ 2,505,895.00 | 23 | \$ 108,951.96 |
| \$ 2,258,895.00 | 21 | \$ 107,566.43 |
| \$ 2,471,702.00 | 21 | \$ 117,700.10 |
| \$ 4,114,000.00 | 29 | \$ 141,862.07 |
| \$ 3,933,496.00 | 24 | \$ 163,895.67 |
| \$ 4,797,664.00 | 26 | \$ 184,525.54 |
| \$ 8,834,989.00 | 36 | \$ 245,416.36 |
| \$ 7,887,404.00 | 36 | \$ 219,094.56 |
| \$ 4,356,098.00 | 20 | \$ 217,804.90 |
| \$ 2,117,240.00 | 13 | \$ 162,864.62 |

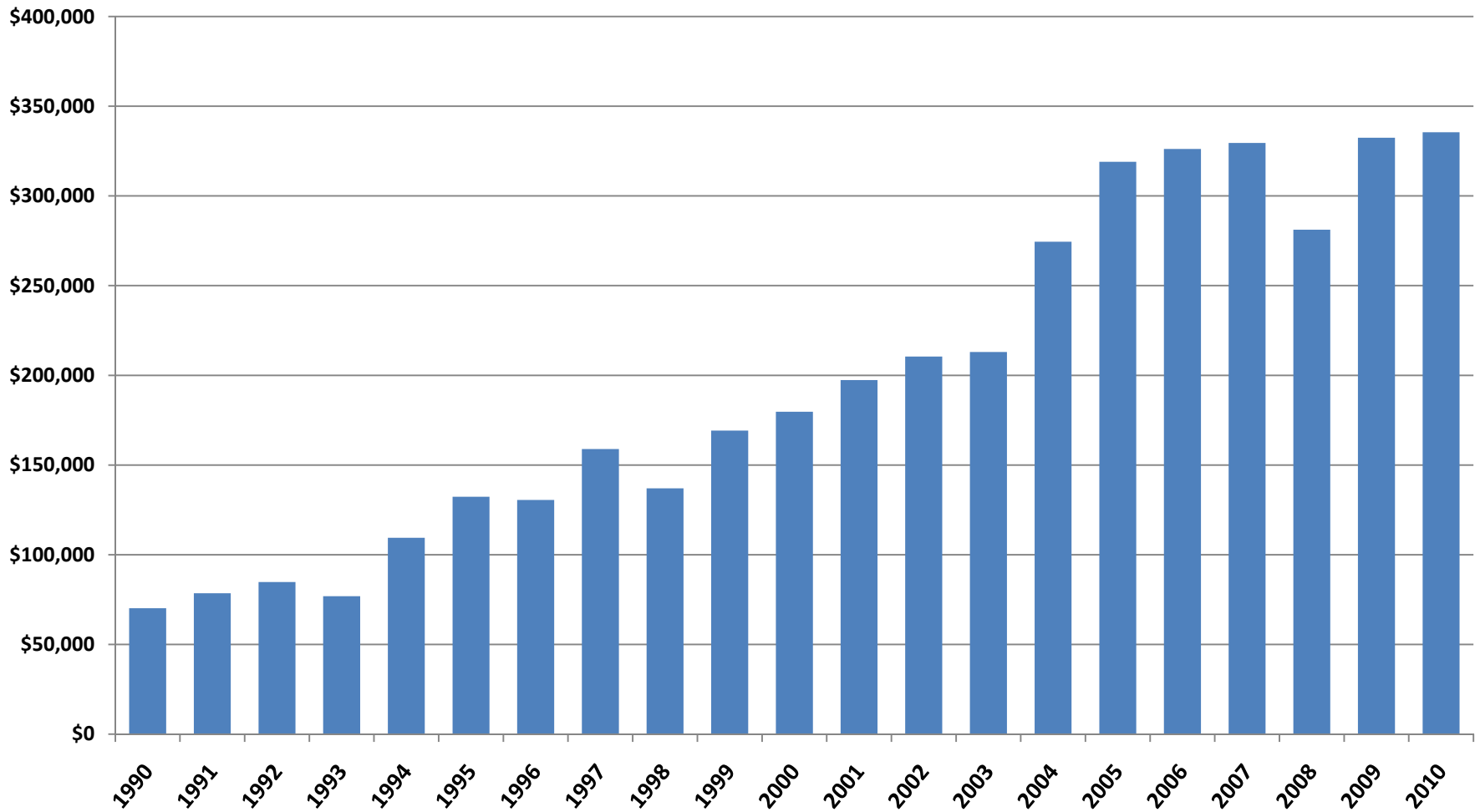
| District 1 VS District 9 Avg | Average Tax Difference (assume average 64 Mills) |
|------------------------------|--|
| \$ 2,097.90 | \$ 12.76 |
| \$ 9,429.07 | \$ 57.33 |
| \$ 14,639.49 | \$ 89.01 |
| \$ 6,293.46 | \$ 38.26 |
| \$ 21,222.80 | \$ 129.03 |
| \$ 47,830.85 | \$ 290.81 |
| \$ 34,189.42 | \$ 207.87 |
| \$ 52,308.62 | \$ 318.04 |
| \$ 63,733.27 | \$ 387.50 |
| \$ 58,384.00 | \$ 354.97 |
| \$ 76,803.36 | \$ 466.96 |
| \$ 45,540.57 | \$ 276.89 |
| \$ 60,511.32 | \$ 367.91 |
| \$ 62,767.95 | \$ 381.63 |
| \$ 103,102.30 | \$ 626.86 |
| \$ 106,443.79 | \$ 647.18 |
| \$ 113,354.27 | \$ 689.19 |
| \$ 58,808.46 | \$ 357.56 |
| \$ 49,777.14 | \$ 302.65 |
| \$ 81,565.20 | \$ 495.92 |
| \$ 134,289.61 | \$ 816.48 |

| | | | |
|--|--|----------------------------|------------------|
| | | | |
| | Example of Fuel Savings in Dist 9 vs Dist 1 | | |
| | (To put 2 Mills in perspective) | | |
| | Pinedale | | Big Piney |
| Gas | | | |
| \$/gal | \$ 3.51 | | \$ 3.33 |
| gal/week | 20 | | 20 |
| \$/week | \$ 70.12 | | \$ 66.64 |
| weeks/yr | 52 | | 52 |
| | \$ 3,646.24 | | \$ 3,465.28 |
| | | \$ 180.96 | |
| | | (Savings in South County) | |
| Diesel | | | |
| \$/gal | \$ 4.05 | | \$ 3.94 |
| gal/week | 20 | | 20 |
| \$/week | \$ 80.98 | | \$ 78.78 |
| weeks/yr | 52 | | 52 |
| | \$ 4,210.96 | | \$ 4,096.56 |
| | | \$ 114.40 | |
| | | (Savings in South County) | |
| **Gas/Diesel numbers from Pinedale Online | | | |
| | | | |
| | | | |
| Mill Increase in District 9 | | | |
| | | Tax Increase Amount | |
| House Value | \$ 162,772 | | |
| Assessment Rate | 0.095 | | |
| 1 Mill | 0.001 | \$ 15.46 | |
| 2 Mills | 0.002 | \$ 30.93 | |
| ***Sublette County Assessor | | | |

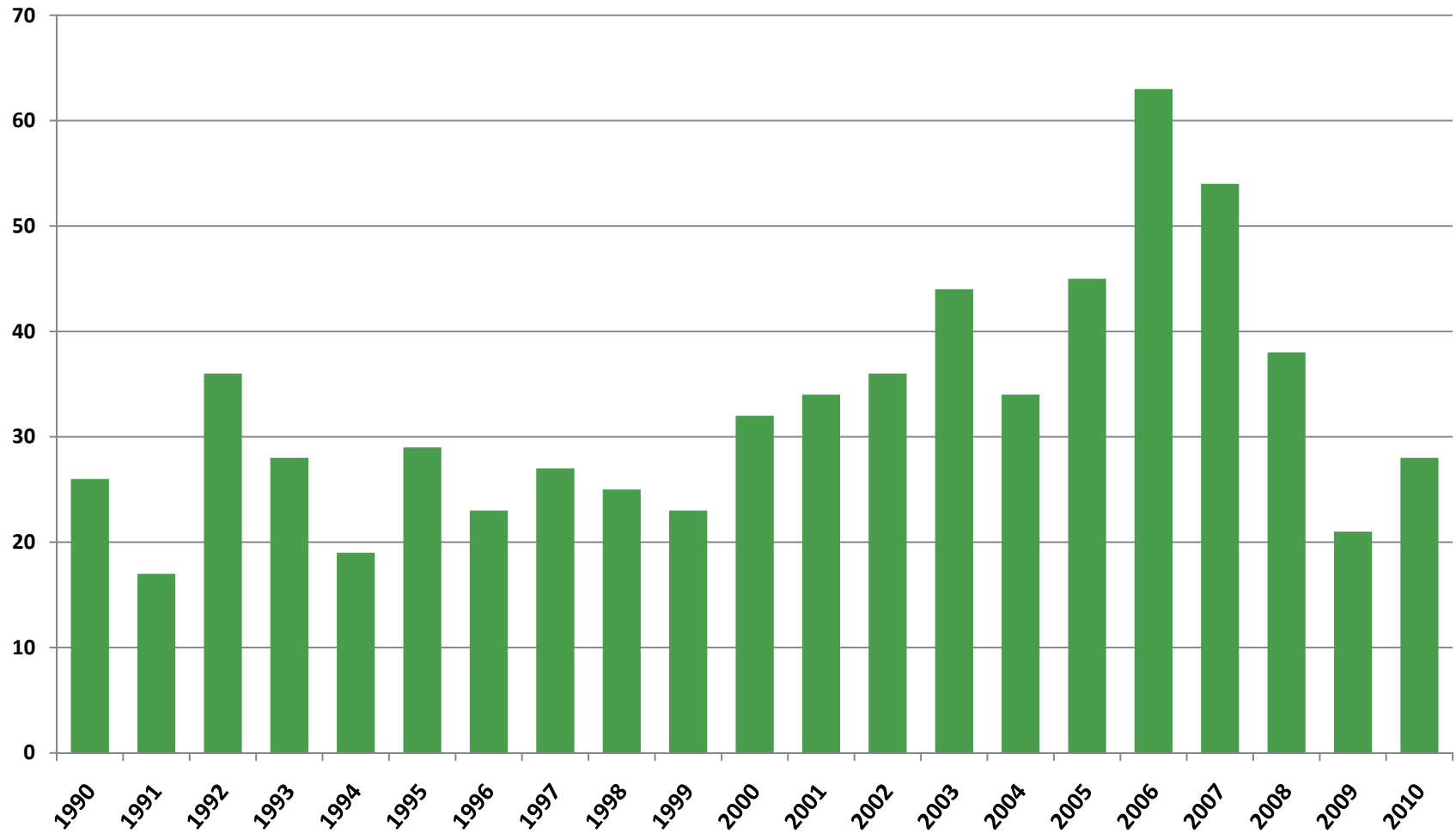
NUMBER OF IMPROVED RESIDENTIAL SALES - DISTRICT 101



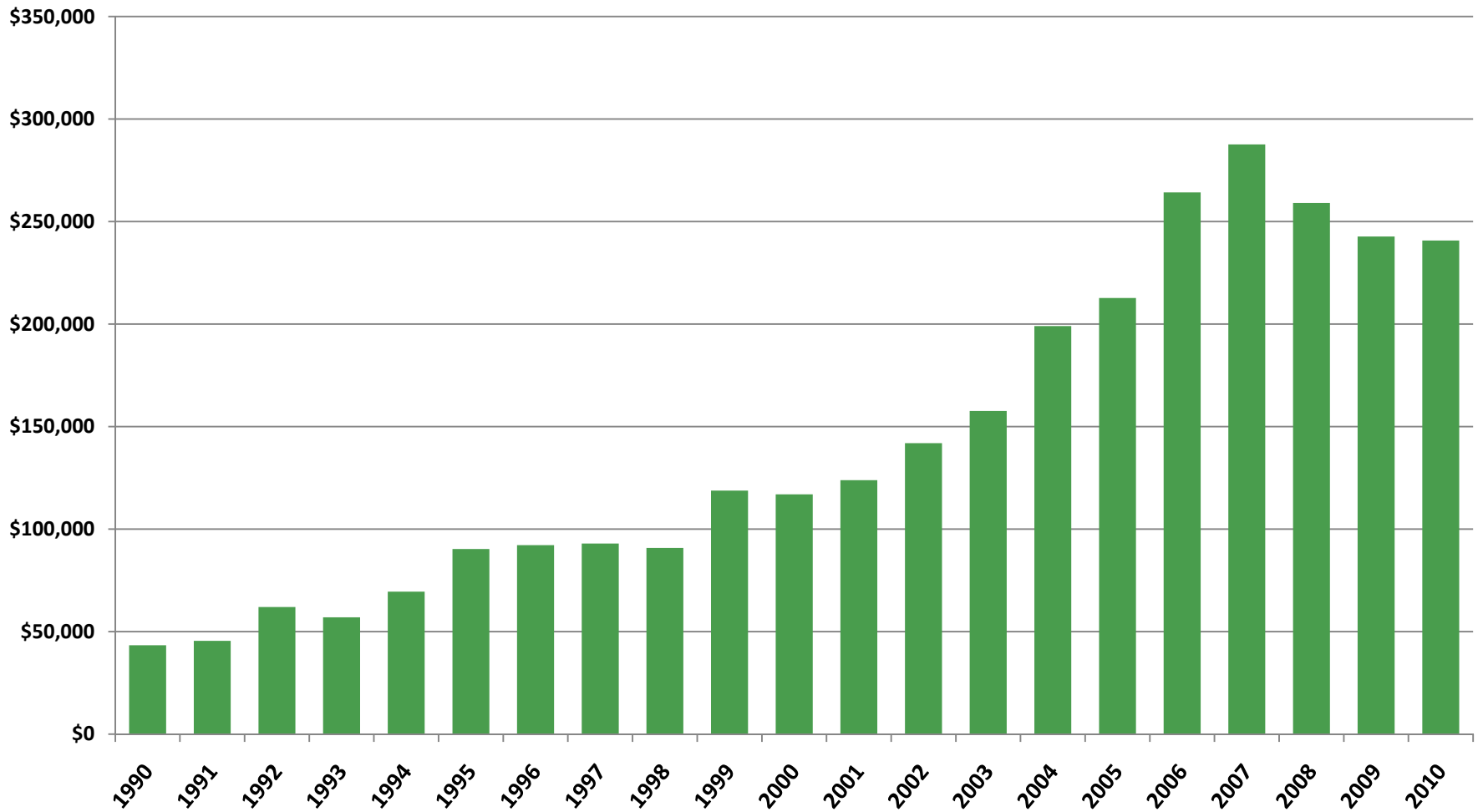
AVERAGE RESIDENTIAL SALE PRICE - DISTRICT 101



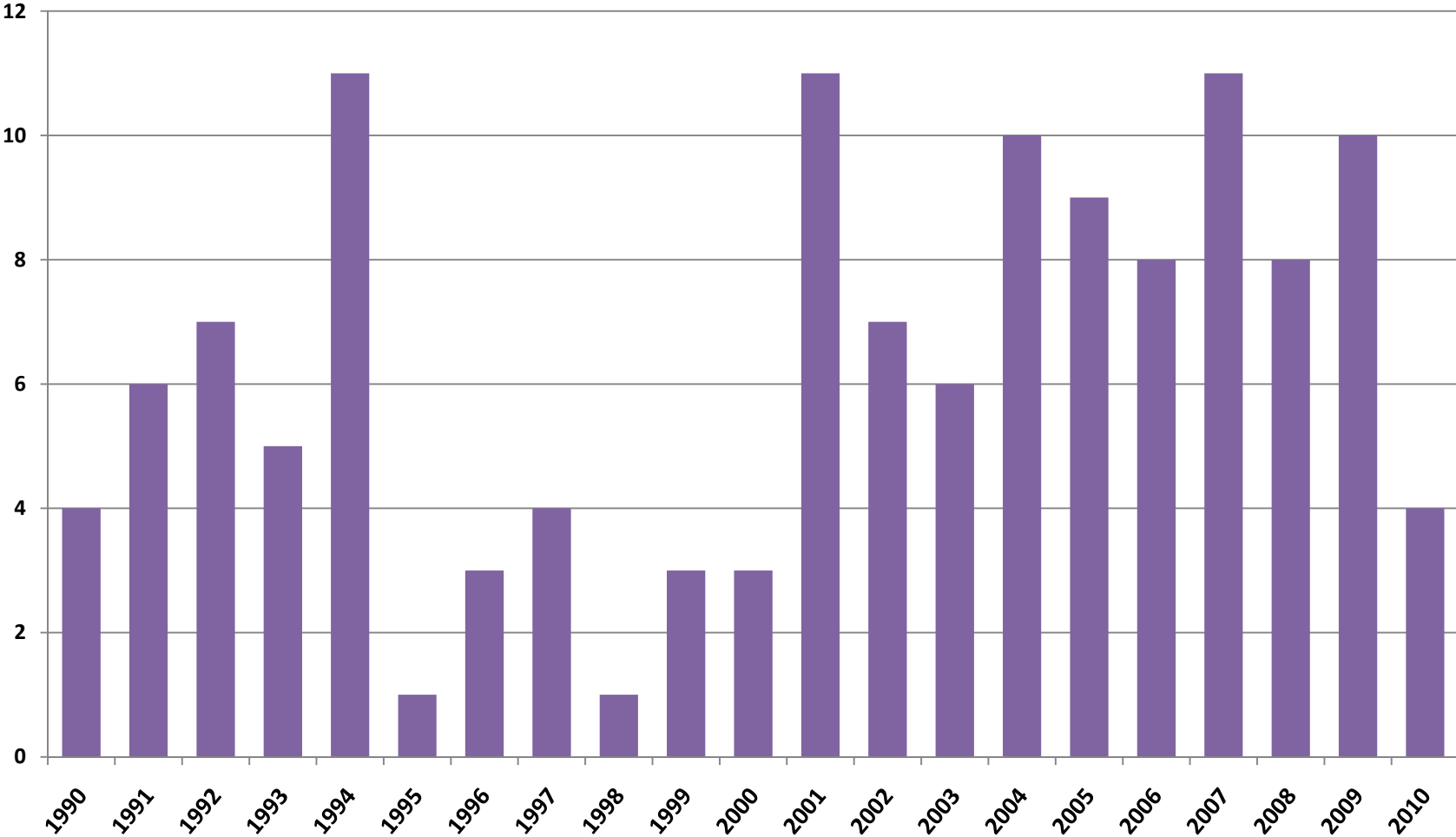
NUMBER OF IMPROVED RESIDENTIAL SALES - PINEDALE



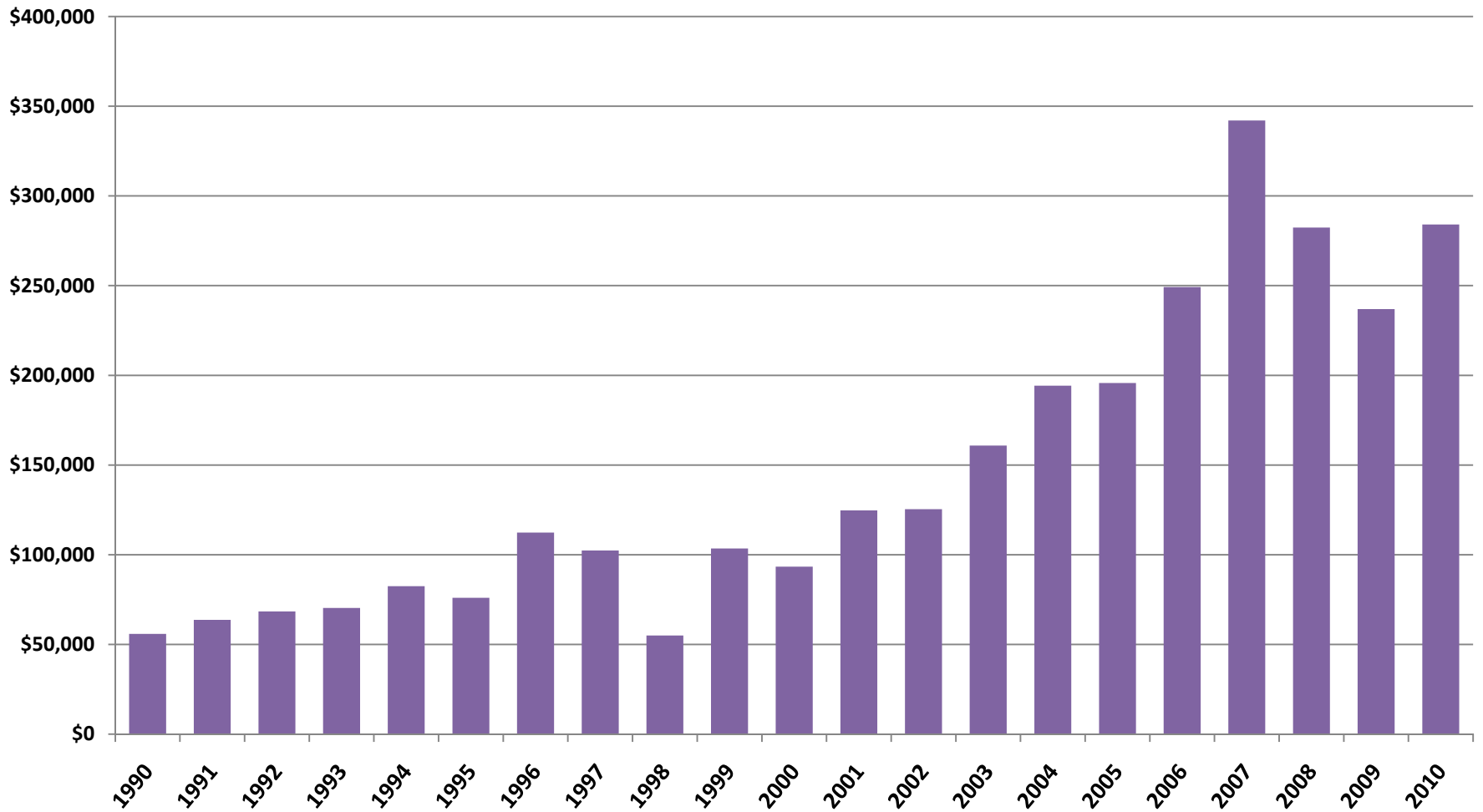
AVERAGE RESIDENTIAL SALE PRICE - PINEDALE



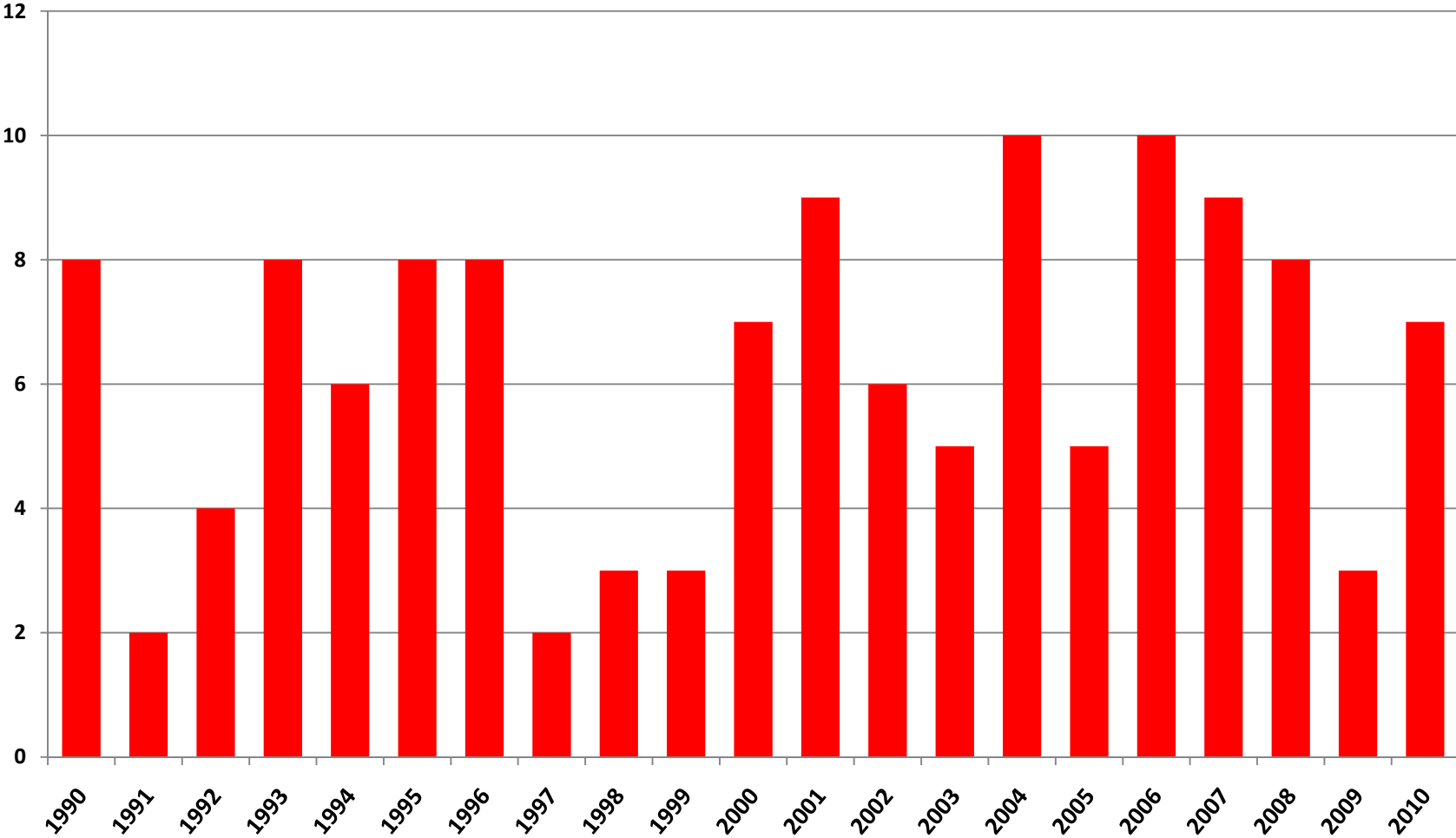
NUMBER OF IMPROVED RESIDENTIAL SALES - DISTRICT 900



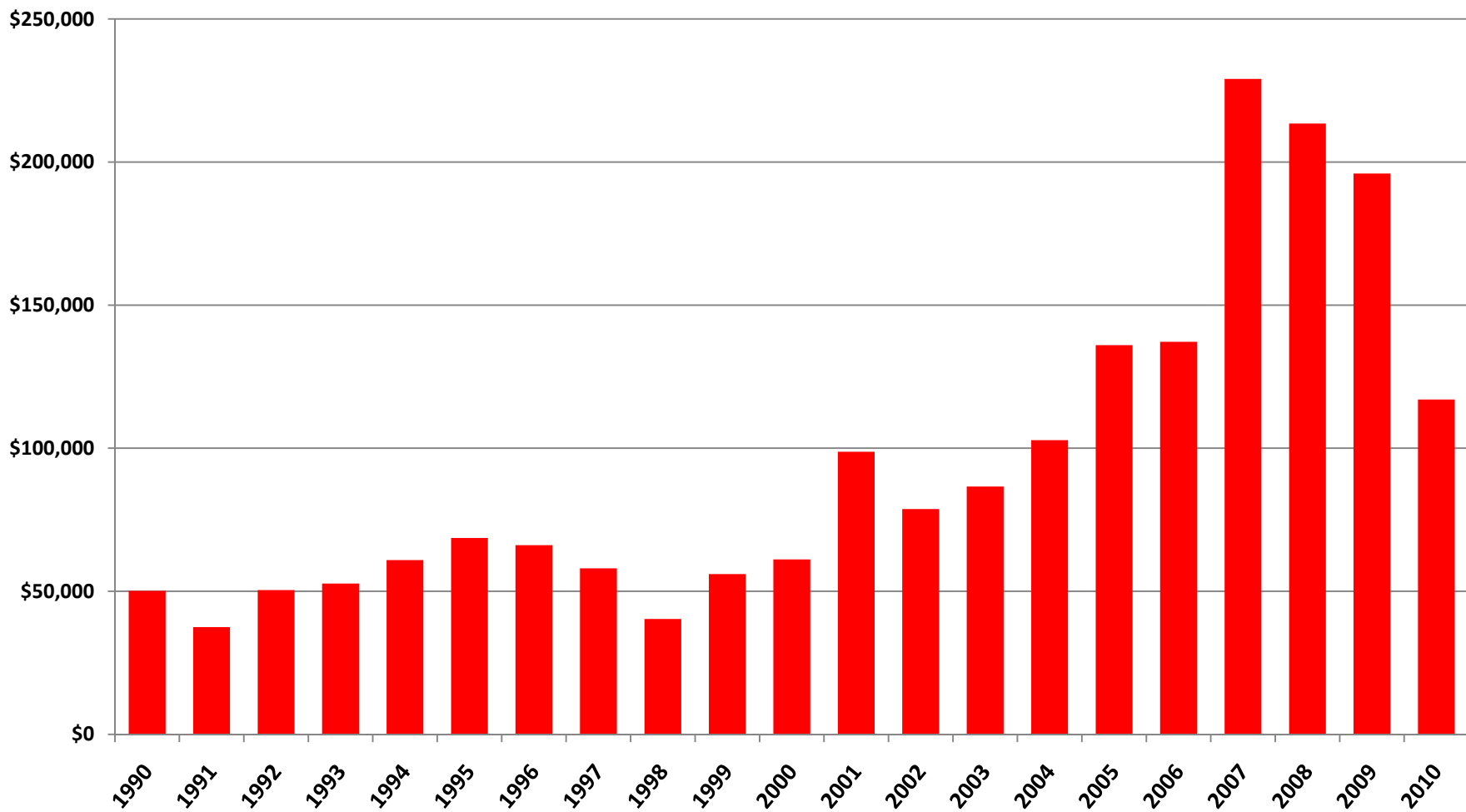
AVERAGE RESIDENTIAL SALE PRICE - DISTRICT 900



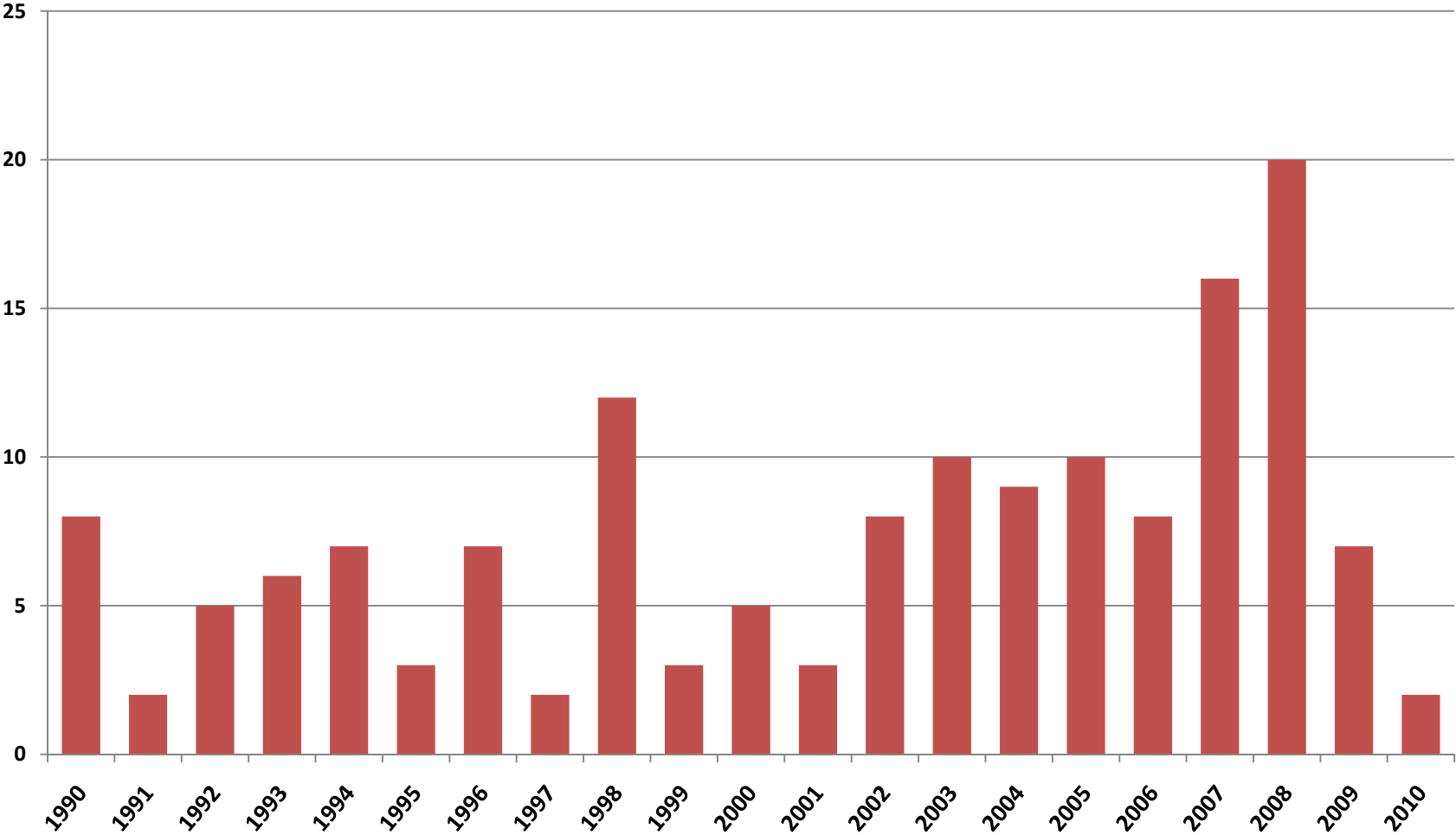
NUMBER OF IMPROVED RESIDENTIAL SALES - BIG PINEY



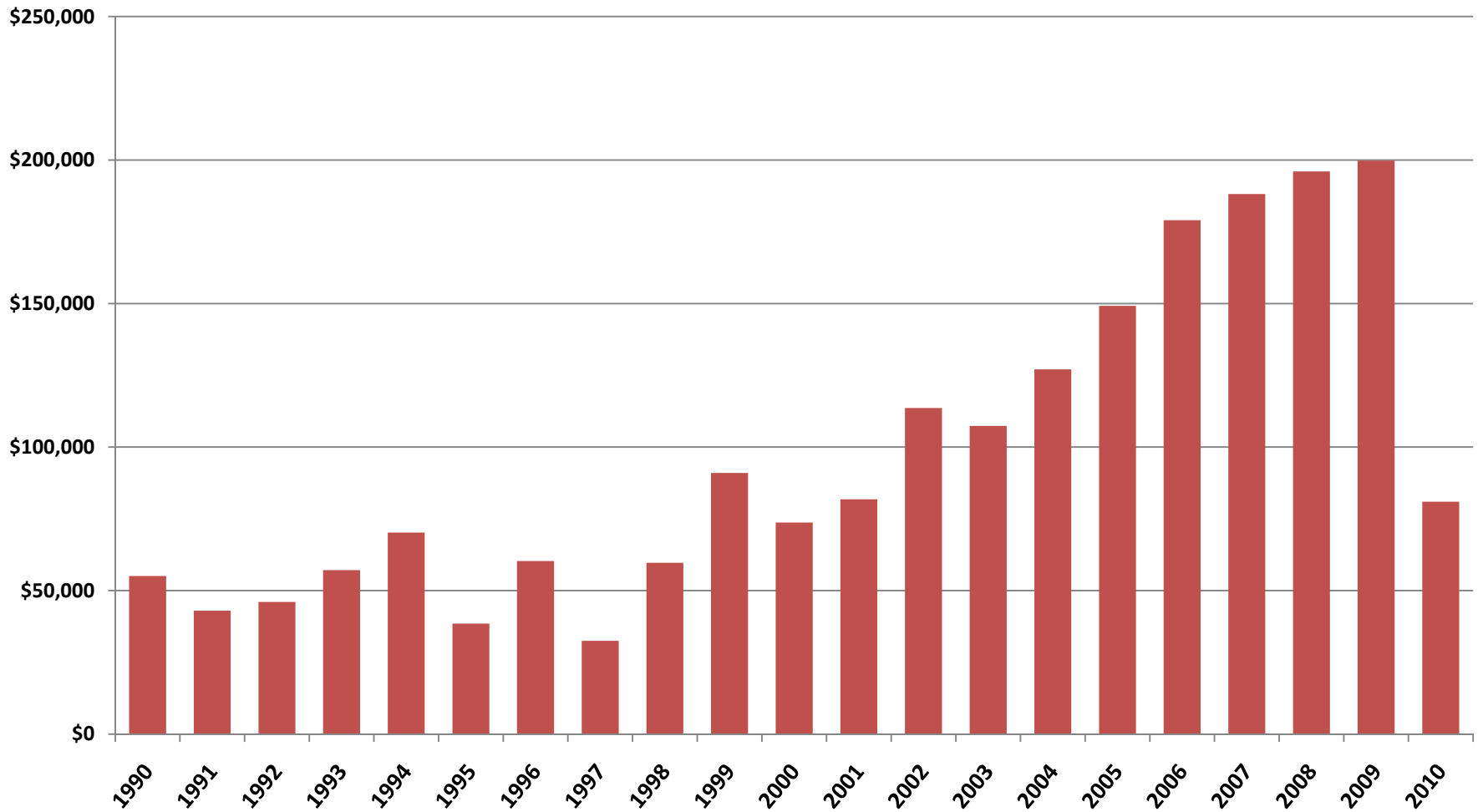
AVERAGE RESIDENTIAL SALE PRICE - BIG PINEY



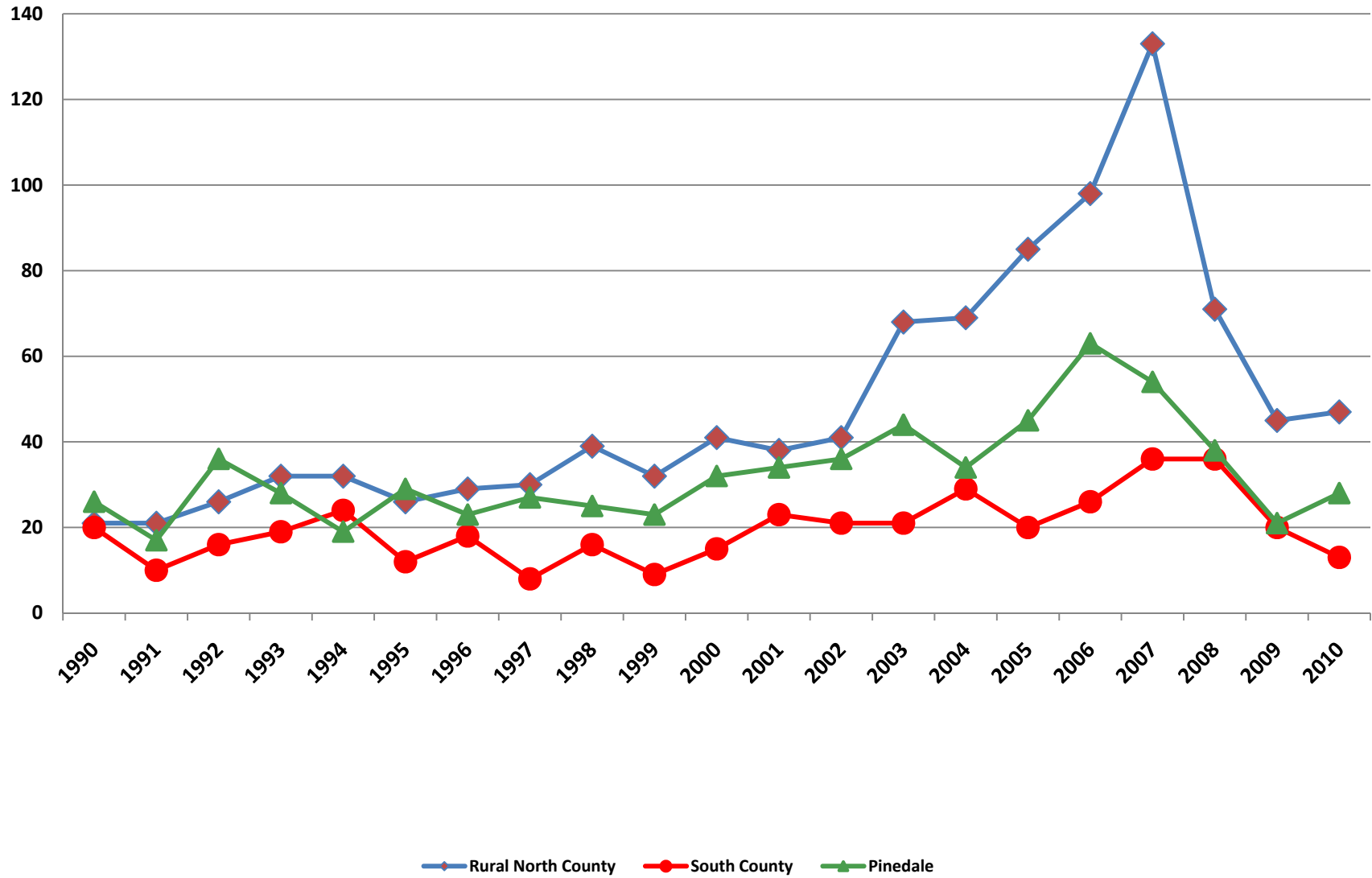
NUMBER OF IMPROVED RESIDENTIAL SALES - MARBLETON



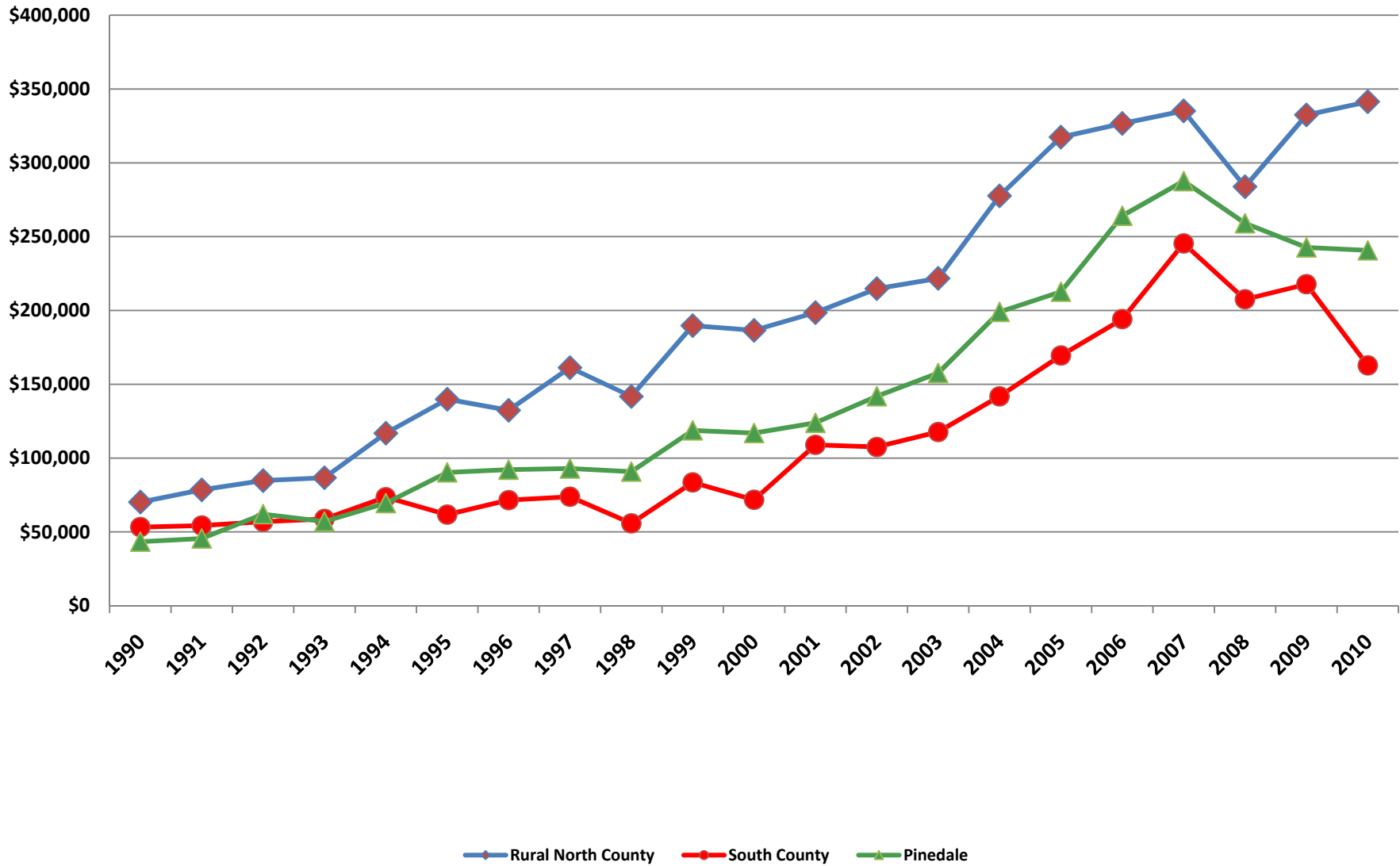
AVERAGE RESIDENTIAL SALE PRICE - MARBLETON



TOTAL IMPROVED RESIDENTIAL SALES BY AREA



IMPROVED RESIDENTIAL SALE PRICE AVERAGE BY AREA



RESIDENTIAL NEW CONSTRUCTION

| NEW RESIDENTIAL CONSTRUCTION | | | | | | | | | | |
|--|-------------|-----------|-----------|------------|-----------------|------------|-----------|------------|------------|-------------|
| (single family modular, manufactured, stick) | | | | | | | | | | |
| | | | | | Pinedale | | | | | |
| YEAR | RURAL | HOBACK | BLCE | PINEDALE | Condo, Duplex | RURAL | BIG | MARB | S CNTY | COUNTY |
| | 101 | RANCH | | | Townhouse units | 900 | PINEY | | TOTAL | TOTAL |
| 1990 | 41 | 2 | 1 | 1 | | 8 | 1 | 0 | 9 | 54 |
| 1991 | 36 | 5 | 5 | 1 | | 4 | 0 | 1 | 5 | 52 |
| 1992 | 31 | 4 | 5 | 5 | | 2 | 0 | 0 | 2 | 47 |
| 1993 | 27 | 1 | 0 | 4 | | 3 | 1 | 2 | 6 | 38 |
| 1994 | 67 | 7 | 1 | 11 | | 12 | 0 | 4 | 16 | 102 |
| 1995 | 54 | 7 | 2 | 12 | | 6 | 2 | 5 | 13 | 88 |
| 1996 | 53 | 3 | 1 | 9 | | 8 | 1 | 7 | 16 | 82 |
| 1997 | 27 | 7 | 0 | 4 | | 4 | 1 | 6 | 11 | 49 |
| 1998 | 42 | 4 | 2 | 11 | | 8 | 2 | 10 | 20 | 79 |
| 1999 | 60 | 3 | 0 | 12 | | 2 | 2 | 4 | 8 | 83 |
| 2000 | 47 | 3 | 1 | 7 | | 6 | 0 | 3 | 9 | 67 |
| 2001 | 60 | 4 | 0 | 10 | | 9 | 0 | 5 | 14 | 88 |
| 2002 | 70 | 6 | 0 | 11 | | 6 | 2 | 8 | 16 | 103 |
| 2003 | 68 | 2 | 1 | 15 | | 8 | 0 | 5 | 13 | 99 |
| 2004 | 90 | 1 | 1 | 14 | | 9 | 1 | 5 | 15 | 121 |
| 2005 | 116 | 1 | 0 | 16 | 53 | 12 | 3 | 12 | 27 | 213 |
| 2006 | 160 | 3 | 0 | 16 | 24 | 14 | 7 | 7 | 28 | 207 |
| 2007 | 162 | 5 | 1 | 7 | 23 | 14 | 8 | 17 | 39 | 237 |
| 2008 | 72 | 1 | 0 | 9 | 19 | 11 | 3 | 6 | 20 | 102 |
| 2009 | 36 | 0 | 1 | 7 | | 4 | 2 | 6 | 12 | 56 |
| 2010 | 33 | 1 | 1 | 5 | | 3 | 1 | 1 | 5 | 45 |
| TOTAL | 1352 | 70 | 23 | 187 | 119 | 153 | 37 | 114 | 304 | 2012 |