

# Residential Taxation

Kenneth Guille  
Laramie County Assessor  
[ken.guille@laramiecountywy.gov](mailto:ken.guille@laramiecountywy.gov)  
307-633-4307

- I received my assessment schedule; how did you come up with this?



- WS 39-13-103(b)(A) All taxable property shall be annually listed, valued and assessed for taxation in the county in which located and in the name of the owner of the property on January 1.

Deeds

Titles

Plats

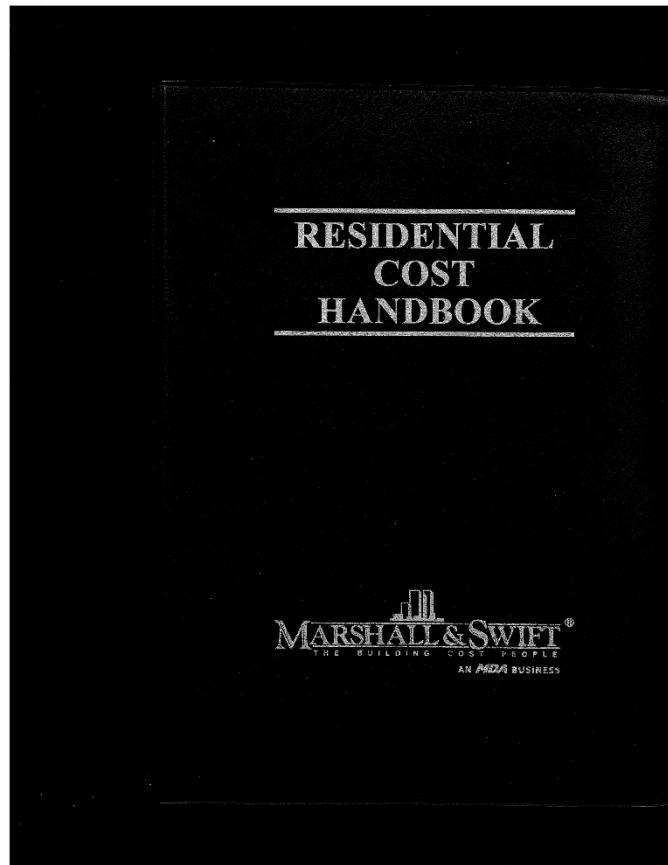
Court Documents

## Ownership Determination

# Gathering Property Characteristics

- Value is based on individual property characteristics
  - Accuracy is Key
  - Communication with property owner





ONE STORY							Square Foot Costs Fair Quality
RESIDENCE							
STUD FRAMED							
Total Area	Plywood or Hardboard	Metal or Vinyl Siding	Stucco	Wood Siding	Wood Shingles	Synth. Plaster (EIFS)	
600	94.00	94.00	95.50	94.50	96.00	98.50	
700	91.00	91.00	92.50	92.00	93.00	95.50	
800	89.00	89.00	90.50	89.50	90.50	93.00	
900	87.00	87.00	88.50	87.50	88.50	91.00	
1000	85.00	85.50	86.50	86.00	87.00	89.00	
1100	83.50	84.00	85.00	84.50	85.50	87.50	
1200	82.50	82.50	83.50	83.00	84.00	86.00	
1300	81.00	81.00	82.50	82.00	82.50	84.50	
1400	80.00	80.00	81.00	80.50	81.50	83.50	
1500	79.00	79.00	80.00	79.50	80.50	82.00	
1600	78.00	78.00	79.00	78.50	79.50	81.00	
1700	77.00	77.00	78.50	77.50	78.50	80.00	
1800	76.50	76.50	77.50	77.00	77.50	79.50	
2000	75.00	75.00	76.00	75.50	76.00	77.50	
2200	73.50	73.50	74.50	74.00	74.50	76.50	
2400	72.50	72.50	73.50	73.00	73.50	75.00	
2600	71.00	71.00	72.00	71.50	72.50	74.00	
2800	70.00	70.50	71.00	70.50	71.50	73.00	
3000	69.50	69.50	70.00	70.00	70.50	72.00	
STUD FRAMED							MASONRY
Total Area	Rustic Log	Masonry Veneer	Concrete Block	Stucco on Block	Common Brick	Poured Concrete (SIP Forming)	
600	103.00	103.00	99.50	102.00	115.00	109.00	
700	99.50	100.00	96.50	99.00	111.00	105.00	
800	97.00	97.50	94.00	96.50	108.00	102.00	
900	95.00	95.00	92.00	94.50	105.00	99.50	
1000	93.00	93.00	90.00	92.50	102.00	97.50	
1100	91.00	91.50	88.50	90.50	100.00	95.50	
1200	89.50	90.00	87.00	89.00	98.00	93.50	
1300	88.00	88.50	85.50	87.50	96.50	92.00	
1400	86.50	87.00	84.00	86.50	94.50	90.50	
1500	85.50	86.00	83.00	85.00	93.50	89.00	
1600	84.50	84.50	82.00	84.00	92.00	87.50	
1700	83.50	83.50	81.00	83.00	90.50	86.50	
1800	82.50	82.50	80.00	82.00	89.50	85.50	
2000	80.50	81.00	78.50	80.50	87.50	83.50	
2200	79.00	79.50	77.00	79.00	85.50	82.00	
2400	77.50	78.00	76.00	77.50	84.00	80.50	
2600	76.50	76.50	74.50	76.50	82.50	79.00	
2800	75.50	75.50	73.50	75.00	81.00	77.50	
3000	74.50	74.50	72.50	74.00	79.50	76.50	
SQUARE FOOT ADJUSTMENTS							
ROOFING:							
Composition shingle or							
Dimension shingle, small rock							
				(base)			
Clay tile	+			7.61			
Concrete tile	+			5.11			
Metal, preformed	+			1.35			
Wood shingle	+			2.53			
Wood shingle	+			2.24			
Composition roll	-			1.05			
ENERGY ADJ: Mod. Climate (base)							
Mild climate	-						1.47
Extreme climate	+						2.03
Superinsulated	+						4.65
FOUNDATION ADJ: Mod. Climate (base)							
Mild climate	-						2.97
Extreme climate	+						5.45
Hillside, moderate slope	+						2.45
Hillside, steep slope	+						7.90

# Marshall and Swift Costing Guide

**Ok, you have my house listed correctly.**

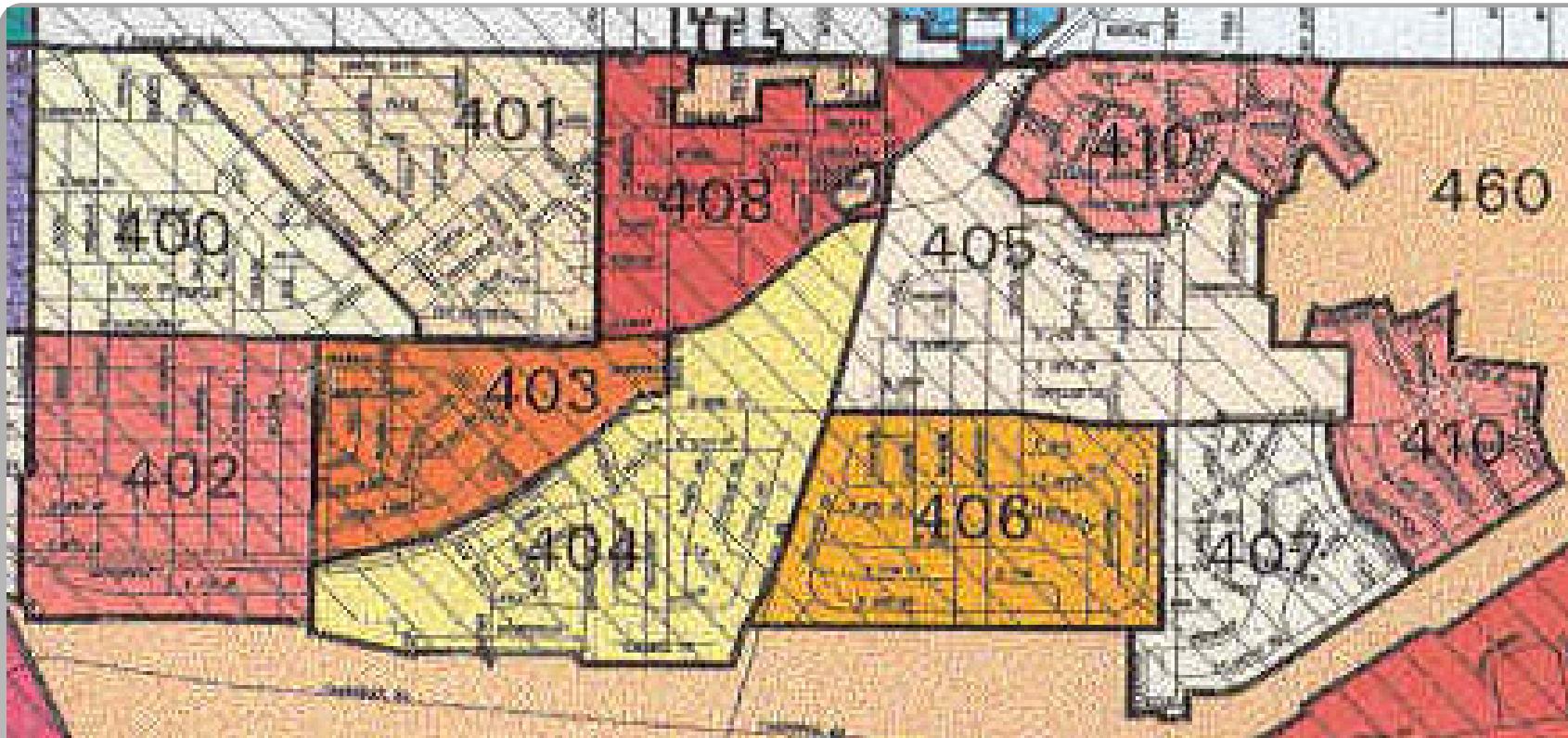
**But how did you come up with that value?**

- Statute requires Department of Revenue to prescribe the system that must be used by all county assessors
  - CAMA - Computer Assisted Mass Appraisal System
    - 3 components
      - Current Replacement Cost
      - Apply Depreciation (Age and Condition)
      - Adjust for sales

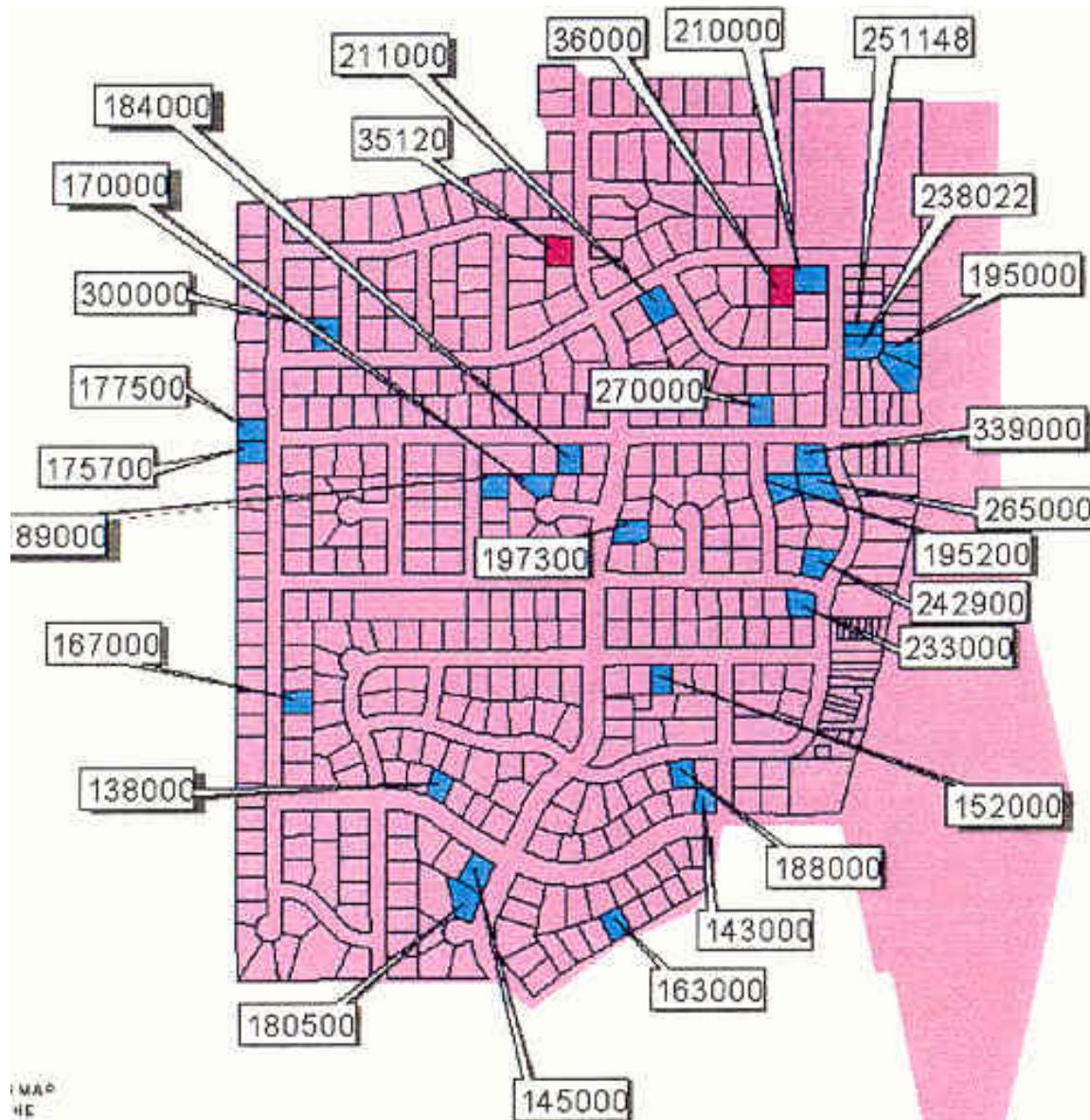
# **C.A.M.A DEMO**

**Computer Assisted Mass Appraisal  
System**

# SOC



# Neighborhood map



- Utilized sales within neighborhood boundaries to develop adjustment
  - Verify all sales to ensure only valid open market sales are used
  - RCNLD compared to sale amount
    - $\$86,000 / \$100,000 = 86\%$
    - This calculation is made on all sold properties to determine % that must be applied to properties within the neighborhood
    - State Board of Equalization requires Median ratio to be within 95% to 105%

## Sales Ratio Analysis

# Assessment Schedule

## 2022 DUPLICATE ASSESSMENT

LARAMIE COUNTY ASSESSOR  
 KENNETH GUILLE  
 PO BOX 307  
 CHEYENNE, WY 82003  
 Phone: (307) 633-4307 Fax: (307) 633-4474  
 Office Hours: 8AM - 5PM

In case of a dispute over values of your property, your first obligation is to discuss the problem with the assessor's office. If not resolved, any person wishing to contest the assessment of their property shall file no later than ~~30 days~~ 30 days after the mail date on the assessment notice, a statement with the County Assessor. The statement should specify the reasons why the assessment is incorrect. Please contact the assessor's office for more information on the appeal process.

NAME OF PROPERTY OWNER AS OF JANUARY 1<sup>ST</sup>, 2022

GUILLE, KENNETH E ET AL  
 414 WESTERN HILLS BLVD  
 CHEYENNE, WY 82009

This is NOT a Bill.  
 The Tax Bill will be  
 sent to you by the  
 County Treasurer.

Date Mailed	Date of Assessment	Parcel ID Number	Account Number	Local ID Number
3/23/2022	01/01/2022	14671342400200	R0032094	16508000400020

PROPERTY ADDRESS	TAX DISTRICT	TOTAL LAND SIZE
414 WESTERN HILLS BLVD	0150	9,779. SF

LEGAL DESCRIPTION OF PROPERTY BEING ASSESSED

NORTH CHEYENNE, 2ND FILING: LOT 2, BLOCK 4

PREVIOUS YEAR PROPERTY BREAKDOWN

Fair Value	x	Level of Assessment	=	Assessed Valuation	x	Last Year's Mill Levy	=	Last Year's Tax
222,187		9.5%		21108		72.34		1526.95

CURRENT YEAR'S ASSESSMENT

DESCRIPTION	FAIR VALUE	x	LEVEL OF ASSESSMENT	=	ASSESSED VALUATION
Residential Land	59776		0.095		5679
Residential Improvements	191692		0.095		18210
Total Valuation Used to Calculate Tax:	251,468				23,889
Estimated Tax Using Previous Year's Levy	1728		This is NOT a Bill! It is for your information only		
Veteran's Exemption Pursuant to W.S. 39-13-105 (if applicable)					