

# Department of Revenue

## • *Mission and philosophy*

The Department of Revenue's primary mission is the administration and collection of mineral and excise taxes as well as the valuation of property and the wholesale distribution of alcoholic beverages and enforcement of liquor laws.

The department will continue to strive to be fair but firm in its collection activities. Collecting what is due the state by law is the best way to insure fairness to all taxpayers. In a system that relies heavily on compliance, the department has a duty to inform and instruct. It will do its utmost to maximize compliance through education of all stakeholders and to minimize regulatory burden whenever possible. The department is committed to being responsive to taxpayers, local government entities and other agencies.

## • *Results of outcomes*

Specific results are highlighted in each operating division's section.

**Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.**

*Objective 1: Annual decrease in the amount of interest assessed compared to previous fiscal year.*

Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.

*Objective 2: Ensure department personnel enforce tax laws fairly and consistently.*

Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consistent.

*Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.*

Outcome: Timely transmission of deposits. Processed tax dollars are distributed through the fifth day before month-end and reports generated and delivered within ten days of close of distribution cycle. Tax documents processed in a timely manner.

**Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.**

*Objective 1: Value, assess and certify to taxpayers and taxing authorities annual assessed valuation by required date.*

Outcome: Annual certifications distributed to taxing authorities by required date.

*Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.*

Outcome: Accurate and consistent advice or instructions given to stakeholders.

## **General information**

R. M. "Johnnie" Burton, Director

## **Agency contact**

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Department of Revenue  
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<http://revenue.state.wy.us>

## **Other locations**

Excise Tax field offices in Casper, Gillette, Lander, Laramie, Powell, Rock Springs, Sheridan, Thayne and Torrington.

## **Year reorganized**

1991

## **Statutory references**

W.S. 9-2-2007

## **Number of authorized personnel**

Full-time 133, part-time 3, contract 3

## **Organization structure**

Ad Valorem Tax Division, Excise Tax Division, Information Technology Division, Mineral Tax Division, Administrative Services Division and the Liquor Division. Overall administrative responsibilities are vested in the Department Director (Administration Division).

## **Clients served**

General public, Legislature, taxpayers/vendors, cities, towns and counties

## **Budget information**

General fund	\$5,482,112
Enterprise fund	1,093,198
<b>Total</b>	<b>\$6,575,310</b>

## ❖ *Strategic plan changes*

The Department of Revenue recognized significant changes were needed to the strategic plan if it was to be meaningful. Many outcomes targeted proved to be inappropriate and unworkable. The department has essentially redone the plan to be an effective tool to assist management in assessing progress toward its goals. The strategic plan for fiscal year 1999-2002 was completed in a timely manner and filed with the appropriate state agencies.

The plan may be viewed on the department Web site at: <http://revenue.state.wy.us>.

# Administrative Services Division

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### General information

Dan Noble, Administrator

### Agency contact

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### Year reorganized

1991

### Statutory references

W.S. 9-4-201 through 9-4-217, W.S. 39-11-102, 39-14-111, 211, 311, 411, 511, 611, 39-15-111, 202, 203, 204, 206, 210, 211, 39-16-111, 202, 203, 204, 206, 210, 211

### Number of authorized personnel

Full time 15

### Clients served

Other governmental entities, agency personnel, other state agencies

### Budget information

General fund \$564,340

## ❖ *Mission and philosophy*

The mission of the Administrative Services Division is to maintain timely deposits on all tax payments received, to provide efficient and accurate distribution of all sales and mineral tax funds and to administer intra-departmental support services. The division believes in efficient, accurate and timely reporting of taxes to each of its vendor's files and in turn to each county and municipality. The division is run as a customer service center equally concerned

with serving department personnel and ensuring a daily tax deposit of the funds received that day. Staff strives to maintain adequate inventory, prepare proficient budget reports and ensure accurate internal accounting audits.

## ❖ *Results of outcomes*

For FY98 the Administrative Services Division did not have specific targets as it provides administrative support for the agency.

# Ad Valorem Tax Division

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### General information

Dave McCracken, Administrator

### Agency contact

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Cheyenne, WY 82002-0110  
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### Year reorganized

1995

### Statutory references

W.S. 39-11-101 through 39-11-111; 39-13-101 through 39-13-111; 18-3-201, and 37-2-106 through 37-2-109

### Number of authorized personnel

Full-time 16

### Organization structure

Business System Analyst, Mapping and Agricultural, State Assessed Property, Local Assessments

### Clients served

Utilities and industrial taxpayers, county assessors and other governmental entities, other state agencies

### Budget information

General fund \$1,528,215

## ❖ *Mission and philosophy*

The mission of the Ad Valorem Division is twofold:

- Support the local governments in their assessment of real and personal tangible property.
- Value for the benefit of local governments, utilities, railroads and private railroad cars.

The division believes in working in concert with local governments to achieve uniform, fair and equal property taxation across the state. It also strives for open communication with taxpayers whose property

it values for certification to political subdivisions of the state. The relationship with stakeholders must be built on trust and fairness.

## • **Results of outcomes**

**Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.**

*Objective 1: Ensure timely collection of taxes.*

Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.

This outcome was found to be inappropriate and unworkable for Ad Valorem. "Interest" is not assessed or collected by the division, and when the division tried to substitute "penalties" as a measurement, the results were redundant with data reported in Goal 1, Objective 3. The objective was to encourage companies to return their annual reports on time, not to see how many penalty dollars could be collected. The division mailed 781 annual report packets and conducted a capitalization rate meeting with emphases on reporting on time.

*Objective 2: Ensure department personnel enforce tax laws fairly and consistently.*

Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consist.

The survey effort was deemed not economically feasible in April 1997 and further evaluation resulted in its cancellation for this period. However, to strengthen this objective the division did support the recodification of Title 39, revised five chapters of its rules, reviewed applicable operating policies, responded to all written taxpayer correspondence within five work days and provided more than 400 hours of professional training for employees.

*Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.*

Outcome: Timely transmission of deposits.

Of more than 500 payments, all were processed on the same day of receipt.

Outcome: Tax documents processed in a timely manner.

"Tax Documents" for Ad Valorem are the annual report forms sent to various companies for them to complete and return by statutory dates. The target is to have them all (more than 700) returned on time. In FY96 108 were late, in FY97 48 were late and in FY98 48 were late. In FY98, 30 of the 48 were repeat late filers and will receive increased penalties.

**Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.**

*Objective 1: Value, assess and certify to taxpayers and taxing authorities annual assessed valuation by required date.*

Outcome: Annual certifications distributed to taxing authorities by required date.

All 260 certifications and 167 assessments were mailed by June 17, 1998 which met the requirement.

*Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.*

Outcome: Accurate and consistent advice or instructions given to stakeholders.

The survey that was to be used to measure this outcome was canceled as explained earlier. However, seven manuals that are used by local assessors to establish fair market values were revised and more than 600 hours of training provided for Ad Valorem staff and county assessors. The fact that none of the 23 Wyoming counties required any equalization action this past assessment cycle, attests to accurate and consistent work by all involved in the fair valuation of property.

## • **Strategic plan changes**

Many lessons were learned during the past biennium and a completely new strategic plan has been adopted for the July 1, 1998 through June 30, 2002 period. The Ad Valorem Division will concentrate on its two main efforts of valuing, assessing and certifying assigned properties, and supporting county assessors in establishing fair and equitable market value-based assessments. More appropriate and workable outcomes with measurable targets have been adopted in the new plan.

# Excise Tax Division

## General information

Joyce C. Stewart, Administrator

## Agency contact

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Excise Tax Division  
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## Other locations

Field offices in Casper, Gillette, Lander, Laramie, Powell, Rock Springs, Sheridan, Thayne and Torrington

## Year reorganized

1991

## Statutory references

W.S. 39-11-101, 39-11-102, 39-11-103, 39-15-101 through 39-15-306, 39-16-101 through 39-16-306, 39-18-101 through 39-18-111, 39-19-101 through 39-19-111, 12-2-306, United States Bankruptcy Codes, all titles

## Number of authorized personnel

Full-time 35

**Organization Structure**

Taxpayer Services, Field Services, Collections and Enforcement, Quality Assurance, Administration

**Clients served**

All sales tax licensed vendors, cigarette wholesalers, construction contractors, consumers, other state agencies and other governmental entities

**Budget information**

General fund \$1,538,496

☛ **Mission and philosophy**

The Excise Tax Division's mission is to fairly and efficiently collect all sales, use, lodging, cigarette and estate tax owed the state of Wyoming and its political subdivisions. The division believes all vendors and division employees should be treated with respect and fairness. It also believes that an ongoing taxpayer education program coupled with firm and consistent collection procedures will minimize the number of delinquent accounts and maximize tax dollars for state and local government.

☛ **Results of outcomes**

**Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.**

*Objective 1: Annual decrease in the amount of interest assessed compared to previous fiscal year.*

Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.

This was found to be an ineffective measure and was eliminated from the division's tracking.

*Objective 2: Ensure department personnel enforce tax laws fairly and consistently.*

Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consistent.

This measure was found to be ineffective on a division level and was eliminated from the division's tracking.

*Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.*

Outcome: Tax documents processed in a timely manner.

Outcome achieved. Sales tax licenses were issued within ten working days 87 percent of the time, tax refunds were approved within ten working days 99.7 percent of the time and all procedures were reviewed.

**Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.**

*Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.*

Outcome: Accurate and consistent advice or instructions given to stakeholders.

All policy and procedure manuals were revised and training sessions conducted with stakeholders.

☛ **Strategic plan changes**

Increased emphasis on taxpayer compliance with reporting and payment requirements.

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## Liquor Division

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**General information**

Lisa K. Burgess, Administrator

**Agency contact**

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**Year reorganized**

The Liquor Commission was incorporated into the Department of Revenue and became an operating division in 1996.

**Statutory references**

W.S. 12-2-101 repealed by Laws 1996, Chapter 74; Wyoming Liquor Division created under Department of Revenue; W.S. 12-2-101 - 12-9-119 et seq.

**Number of authorized personnel**

Full-time 32, part-time 3

**Organization structure**

Accounting, Purchasing, Warehouse, Compliance

**Clients served**

Licensed alcoholic beverage retailers, county malt beverage permittees, city and county licensing authorities, malt beverage wholesalers, industry representatives, microbreweries, the entire consuming public of spirit, wine and malt beverage products

**Budget information**

Enterprise fund \$1,093,198

☛ **Mission and philosophy**

The Wyoming Liquor Division's dual mission is to provide quality wholesale distribution services and to administer alcoholic beverage control laws for the residents of Wyoming. Its vision is of an agency respected for its excellent customer services while generating revenues to the state. The division believes the control laws must be enforced while recognizing society's desire for availability of alcoholic beverages. The division is run as a business equally

concerned about the welfare of its employees and the survival of the liquor industry serving the residents of a large and sparsely populated state.

## • *Results of outcomes*

**Goal 1: Maximize revenue to the state, provide quality service through effective and efficient product distribution and enforce alcoholic beverage control laws.**

*Objective A: Continually improve day-to-day operation of product distribution and quality service while reducing overall costs.*

Outcome: Return a profit, consistent with statutory requirement, to the general fund each year.

For FY98, gross profit of 17.04 percent and net profit of 14.13 percent were achieved. This meets the statutory provision set forth in 12-2-303 (a). FY98 profit transferred to the general fund was \$5.3 million.

Outcome: Licensees responding to surveys reflect satisfaction rate of 95 percent or better.

During FY98 local licensing authorities were asked to rate the division's cooperation, courtesy and timeliness when interacting with their staff. The division's approval rating was 94 percent.

Outcome: Inventory turnover rate increasing each year.

Tracking outcomes other than inventory turnover proved to be a better indicator of performance. The division did meet its target of turning inventory over at least seven times during FY98.

A key performance measure of tracking the percentage of product outages was added. The percentage targeted for products out of stock was to be less than 2.5 percent at any one time. The actual outage for FY98 was 1.21 percent.

*Objective B: Remain current on federal and state legislative issues and enforce control laws fairly and consistently.*

Outcome: Percentage of inspections conducted annually.

The division's target was to inspect each non-seasonal liquor licensee at least two times a year. The division conducted 2,469 inspections which exceeded the target established.

Outcome: Survey of dealers yields a 95 percent approval rating on fairness.

The liquor dealers were surveyed during the first year of the biennium. The FY97 Annual Report reflected a 93 percent satisfaction rating. For FY98 the local licensing authorities were surveyed.

Outcome: State and federal regulations not in conflict.

This measurement did not provide useful information. The division discontinued tracking this information during FY97. As part of promulgating new rules in FY98 changes were included which the division hopes will alleviate conflicts with federal regulations.

*Objective C: Promote cooperation and interaction with licensing authorities and licensees to promote greater compliance with liquor laws.*

Outcome: Applications submitted by licensing authorities reflect decreasing rate of errors.

Applications errors decreased from 25 percent to 22 percent during FY98.

# Mineral Tax Division

## General information

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## Agency contact

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## Year reorganized

1991

## Statutory references

W.S. 39-11-101 through 39-11-111; 39-14-101 through 39-14-711

## Number of authorized personnel

Full-time 22

## Organization structure

Team 1 Oil and Gas Valuation; Team 2 Oil and Gas Valuation; Team 3 Solid Minerals Valuation; Team 4 Audit Reviews and Assessments, Take-in-Kind Reconciliations, Wyoming Oil and Gas Conservation Commission/Department of Revenue Reconciliations, Oil and Gas Valuation; Team 5 Valuation Control

## Clients served

Mineral taxpayers, other state agencies, other governmental entities

## Budget information

General fund \$830,396

## • *Mission and philosophy*

The mission of the Mineral Tax Division is to collect mineral severance taxes in a fair and efficient manner, and to provide county governments with an accurate certificate of the mineral production value in their respective counties for the assessment of ad valorem taxes.

The division believes in working closely with mineral taxpayers to arrive at the correct assessment and valuation of minerals so that state and local governments can receive their fair share of mineral revenues.

The division believes in honest and open communication between all stakeholders.

## Results of outcomes

**Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.**

*Objective 1: Annual decrease in the amount of interest assessed compared to previous fiscal year.*

Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.

This outcome was found to be inappropriate and unworkable for the division. The objective was to encourage companies to pay correctly and on time. Actual interest collections for FY 98 was \$1,324,745 or an increase over FY 1997 of 24.32 percent.

*Objective 2: Ensure department personnel enforce tax laws fairly and consistently.*

Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consistent.

The division did not send out a survey relative to its practices because of an immediate need to replace the accounting system. A survey was sent to more than 600 mineral companies that focused on the accounting system. The division received 15 mixed responses. Many respondents felt the accounting system could be improved by providing more accounting detail in billings and notices. These critical comments will be incorporated into the design of the new system.

*Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.*

Outcome: Timely transmission of deposits.

This outcome was determined to be inappropriate for this division. The objective was to efficiently process returns so the Administrative Services Division could deposit dollars in a timely manner.

Outcome: Tax documents processed in a timely manner.

The division's target was to process all tax documents in a timely manner. Timely severance processing was defined as having all returns processed before the next month's returns arrived. Internal reports and manager reviews of assigned returns indicated that tax documents were processed in a timely manner the majority of the time.

**Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.**

*Objective 1: Value, assess and certify to taxpayers and taxing authorities annual assessed valuation by required date.*

Outcome: Annual certifications distributed to taxing authorities by required date.

This goal was achieved. The division processed 13,729 Gross Products returns on behalf of 671 taxpayers. Certifications were issued on June 25, 1998 in accordance with statutory requirements.

*Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.*

Outcome: Accurate and consistent advice or instructions given to stakeholders.

The Mineral Tax Division updated the Gross Products and Severance Tax Reporting Manuals and provided taxpayer training seminars on October 28, 1997 and November 18, 1997. The Mineral Tax Division made four presentations to county officials and one presentation to the Joint Revenue Committee in FY98.

## Strategic plan changes

Many lessons were learned during the past biennium and a completely new strategic plan has been adopted for the July 1, 1998 through June 30, 2002 period. More appropriate and workable outcomes with measurable targets have been adopted in the new plan.

# Information Technology Division

### General information

Earl Atwood, Administrator

### Agency contact

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### Year reorganized

1991

### Statutory references

W.S. 9-2-2007

### Number of authorized personnel

Full-time 8, contract 3

### Organization structure

Applications Development, Network Services, MIS

### Clients served

Agency operating divisions

### Budget information

General fund \$780,771

## Mission and philosophy

The Information Technology Division's mission is to provide technical support and services to the administration and operating divisions of the Department of Revenue in an efficient manner.

The division strives to provide these services in a timely and cooperative fashion, emphasizing creativity and flexibility in its approach to the work.

## • *Results of outcomes*

For FY98 the Information Technology Division did not have specific targets as they provide technical support for the agency.

# Department of Revenue organization chart

