

APPENDIX F – Cheyenne Annexation (All LEA's)

Below is the average assessment ratio of annexed properties discussed in Appendix E, along with the average Effective Assessment Ratio (EAR) of non-annexed properties in all LEA's in Laramie County, not only the LEA's that contained annexed properties.

Annexed vs. Non-Annexed Effective Assessment Rate Laramie County (All LEA's)

	Accounts	Average Effective Assessment Rate¹
Annexed	130	7.69%
Non-Annexed	37,301	9.28%

¹ Effective Assessment Rate = Assessed Value / Fair Market Value, or the percentage of fair market value assessed after applying Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv). This is a term and a calculation created by the Board, not the Department or the CAMA System.