APPENDIX J – Inversions

Appendix B shows examples of individual properties, one from each county, with multiple inversions in the same county and Land Economic Area (LEA[1]) as the subject property due to the application of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv). This Appendix shows the prevalence of inversions throughout Wyoming following the enactment of Wyo. Stat. Ann. §§ 39-11-105(a)(xliii) and 39-11-105(a)(xliv), including inversions within the same county and inversions within the same LEA.

INVERSION SUMMARY REPORT (2026 Values)

Number **of residences within each range[2]:**

	0 Inversions	1 to 10	11 to 100	101 to 500	> 500
COUNTY INVERSIONS	1,678	*24,361*	88,815	88,863	36,142
LEA INVERSIONS	61,081	122,718	53,336	2,724	0

Percentage **of residences within each range:**

	0 Inversions	1 to 10	11 to 100	101 to 500	> 500
COUNTY INVERSIONS	0.7%	*10.2%*	37.0%	37.0%	15.1%
LEA INVERSIONS	25.5%	51.2%	22.2%	1.1%	0.0%

[1] An LEA is a geographical region within a county which the assessor determines and uses to group like property together for valuation purposes. In layman's terms, it is a technical term that simply means what non-assessor would call a "part of the county."

[2] "Range" simply refers to the range of number of inversions (0, 1-10, 11-100, 101-500, >500).