

**WYOMING DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION**

**CURRENT PROPERTY TAX RELIEF/CREDIT/DEFERRAL PROGRAMS
Last revised May, 2007**

PLEASE NOTE: This is a general description and summary of property tax relief/credit/deferral programs that are available in Wyoming. Potential applicants should contact the agency or contact person for specific information and eligibility questions. Program availability, funding, and qualifications are subject to change.

ACTIVE PROGRAMS

Program Name:	Property Tax Relief Program
Administered by:	Department of Revenue
Where to Apply:	County Treasurer's office or Department of Revenue
Application form:	Application available at County Treasurer's office or from the Department of Revenue website.
Application Deadline:	First Monday in June.
Eligibility Requirements:	Property tax paid timely; household income less than the greater of half the county or state median household income; household assets other than your house, a car for each adult household member, and IRA and other pension funds worth less than \$21,120.00 per adult household member; resident of Wyoming for past 5 years.. For additional information, please see the application form.
General Description of Program:	Property tax relief program for eligible residential taxpayers.
Amount of Relief	Up to one-half of the median residential property tax bill amount or one-half of the property tax bill, whichever is less.
Statutory Authorization:	W.S. 39-13-109(c)(iii)
Rule Citation:	Chapter 19, Department of Revenue Rules
Contact Information:	Local County Treasurer; or Property Tax Relief Program, Wyoming Department of Revenue (307-777-7320)
Funding source	State general fund.
Additional Information:	Annual application required.

Program Name:	Veteran's Property Tax Exemption
Administered by:	Local County Assessor, County Treasurer
Where to Apply:	Local County Assessor
Application form:	Available at local County Assessor's and/or County Treasurer's office, and at Department of Revenue website..
Application Deadline:	Fourth Monday in May for property tax exemption.
Eligibility Requirements:	Honorably discharged veterans of WWI, WWII, Korea, Viet Nam, or honorably discharged veteran who was awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service for the United States in any armed conflict in a foreign country (for a list of medals, click here http://revenue.state.wy.us/PortalVBVS/uploads/QualifiedMedals.pdf) ; surviving spouses of qualifying veterans; certain disabled veterans may be eligible for the exemption. See Statutes and Rules for more information.
General Description of Program:	Property tax exemption available to a qualifying veterans or his or her surviving spouse.
Amount of Relief	Varies. Generally \$210 or less per year; \$800 lifetime maximum per veteran has been removed, effective for tax year 2007 and forward. (Qualifying veterans who have exhausted their \$800 total lifetime benefit may re-apply beginning in 2007.) A surviving spouse may continue to collect the benefit until he or she remarries. Must be a current Wyoming resident and must have lived in the state for three years. May be applied to either property tax or motor vehicle registration fees.
Statutory Authorization:	W.S. 39-13-105 for property taxes.
Rule Citation:	Chapter 15, Department of Revenue Rules
Contact Information:	Local County Assessor
Funding source	State general fund.
Additional Information:	Annual application required.

Program Name:	Tax Rebate to Elderly and Disabled Program
Administered by:	Wyoming Department of Health
Where to Apply:	Mail to Dept. of Health (address on application) or bring to Senior Center.
Application form:	Available at local Senior Citizen Centers from May-August, or from Department of Health.
Application Deadline:	Must be postmarked by August 31 st to qualify.
Eligibility Requirements:	12 continuous months of Wyoming residency (domiciled in Wyoming) prior to application and is either age 65 as of previous year, or age 18 or over <u>and</u> totally disabled (determined by Social Security, Veteran's Administration, or Railroad Disability). Applicant must also meet income requirements (see instruction sheet on application).
General Description of Program:	Refund on property tax, utilities, and sales/use tax.
Amount of Relief	\$100-\$800 if single, \$100-\$900 if married, depending on income and qualification.
Statutory Authorization:	W.S. 39-11-109(c)
Rule Citation:	Department of Health Rules and Regulations
Contact Information:	Diana Martin, Program Manager, (307) 777-6794 or Cathy Peach (303) 777-6412
Funding source	State general fund.
Additional Information:	Annual application required.

Program Name:	Property Tax Deferral Program
Administered by:	County Assessor, County Treasurer
Where to Apply:	County Assessor's office. NOTE: This program is authorized at county option. Currently, only Teton County authorizes the program for residents of Teton County.
Application form:	Available at participating County Assessor's offices.
Application Deadline:	November 10 th of the year taxes are levied.
Eligibility Requirements:	Principal residence on a parcel of land of less than 40 acres. Owner must have limited income, be over 62 years old or handicapped (as determined by Social Security Administration), and have purchased property before December 31, 1987.
General Description of Program:	A program to defer (not refund or credit) property taxes on a qualifying residence. Interest does accrue on deferred taxes.
Amount of Relief	Up to ½ of property taxes on a qualifying principal residence.
Statutory Authorization:	W.S. 39-13-107(b)(iii)
Rule Citation:	Chapter 17, Department of Revenue Rules
Contact Information:	County Assessor
Funding source	County general fund.
Additional Information:	Taxpayer must file an annual affidavit indicating any significant change in financial status. County Commissioners may promulgate rules necessary to administer the program.

CURRENTLY INACTIVE PROGRAMS

Program Name:	Homeowner's Tax Credit
Administered by:	County Assessor
Where to Apply:	County Assessor
Application form:	None currently available
Application Deadline:	Fourth Monday in May.
Eligibility Requirements:	Credit may apply to principal residence only.
General Description of Program:	THIS PROGRAM IS ACTIVE <u>ONLY</u> IF FUNDS ARE APPROPRIATED BY THE WYOMING LEGISLATURE. CURRENTLY, THE PROGRAM IS UNFUNDED
Amount of Relief	Credit varies by type of property.
Statutory Authorization:	W.S. 39-13-109(d)
Rule Citation:	No current rules.
Contact Information:	County Assessor
Funding source	Legislative appropriation (currently no funds appropriated).
Additional Information:	