



# EMERGENCY ALERT

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Property Tax Deferral Program

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## PROPERTY TAX DEFERRAL PROGRAM

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Pursuant to W.S. 39-13-107(A), if qualified pursuant to provisions within the statute, any person may apply to the board of county commissioners for deferral of the collection of not to exceed one-half (1/2) of any real estate ad valorem taxes owed by the property owner on a principal residence. Any deferral of collection of taxes granted by the board of county commissioners shall constitute a perpetual tax lien against the property pursuant to W.S. 39-13-108(d)(i) with priority over any other lien.

### INCOME LIMIT :

250% of the Federal Poverty Level for a household of four (4): **\$64,253.00**

Teton County Comparative Cost of Living Index: 159

$\$64,253.00 \times 59\% =$  **\$102,162.00 GROSS YEARLY INCOME LIMIT**

### QUALIFICATIONS:

- Must be principal residence
- Must be a parcel of land not more than forty (40) acres
- Owner's Affidavit demonstrates income below limits as determined each year
- Owner is a person over the age of 62 years; or
- Owner is a person with a disability as determined by the social securing administration
- Owner purchased property at least ten (10) years prior to the beginning of the tax year for which the owner is applying for deferral of taxes
- Proof that first half (1/2) of property tax due has been paid to County

Treasurer

**TERMS:**

Any deferral of collection of taxes granted by the board of county commissioners shall constitute a perpetual tax lien against the property pursuant to W.S. 39-13-108(d)(i) with priority over any other lien. Notwithstanding W.S. 39-13-108(b)(ii), interest shall accrue on any tax collection deferral granted by the board of county commissioners at a compounded rate of four percent (4%) per annum, except for persons who qualify solely under subdivision (N)(III) of W.S. 39-13-107.

**Application and Affidavit for Property Tax Deferral due NOVEMBER 10TH OF EACH YEAR. Income limits will be updated each year.**

The application can be found here: [Property Tax Deferral Program Application & Affidavit](#)



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