

Property Tax Deferral Program

Property Tax Deferral Program

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 (yearly) for a household of four (4): \$69,375.00

Teton County Comparative Cost of Living Index: 168

TOTAL YEARLY INCOME LIMIT: \$116,550.00

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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
- Owner is a person with a disability as determined by the social securing administration, or
- 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.

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

An Application Checklist can be found here: [Checklist](#)

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