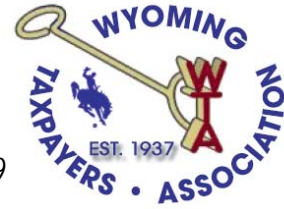


# WYOMING TAXPAYERS ASSOCIATION



Current Property Tax Assistance Programs - Updated August 2009

## VETERAN'S EXEMPTION (SUNSETS JUNE 30, 2010)

**DESCRIPTION:** This exemption was intended to serve a public purpose and show gratitude of the people for services rendered by veterans. It reduces the assessed value of the primary home and/or vehicle by \$3,000 (thus reducing property taxes and/or car registration fees.) The veteran and his or her spouse must be listed as the owner of the property, or the purchaser on a valid contract for deed filed with the county clerk. The property can be the subject of a trust, when the veteran and/or spouse are listed as the owner of the property. Sworn claims must be filed annually with the [county assessor](#) after January 1<sup>st</sup> or before the 4<sup>th</sup> Monday in May. The state reimburses the tax entities for revenue losses. The exemption may be claimed in not more than one county in the state.

**WHO QUALIFIES:** Any honorably discharged veteran of:

World War II (serving between 12-7-41 and 12-31-46)

Korean War (serving between 6-27-50 and 1-31-55)

Vietnam War (serving between 2-28-61 and 5-7-75)

Or;

An honorably discharged veteran who was awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service in any armed conflict in a foreign country, and who has been a Wyoming resident for at least three years and is the owner of the property/vehicle.

Or;

The surviving spouse of a qualified veteran, so long as they reside in Wyoming, not remarry, and are listed as the owner of the property/vehicle.

Or;

A disabled, honorably discharged veteran with a compensable service connected disability certified by the VA or branch of the US armed forces.

**SUMMARY OF BENEFITS:** Annual exemption of up to \$3,000 of assessed value. Average is \$210 per year\*.

**WHERE and How TO APPLY:** Forms are available in every county assessor's office or at the [Wyoming Department of Revenue website](#):

Contact:

Mr. Robert Eicher  
Property Tax Division  
Wyoming Department of Revenue  
122 W. 25<sup>th</sup> St. 2<sup>nd</sup> Floor West,  
Cheyenne, WY 82002-0110  
(307) 777-5240  
[reiche@state.wy.us](mailto:reiche@state.wy.us)

Eligible veterans must apply before the 4<sup>th</sup> Monday in May with regard to primary home taxes, but may file after that date to receive the exemption on vehicle registration fees.

## PROPERTY TAX REFUND PROGRAM (SUNSETS JANUARY 1, 2015)

**DESCRIPTION:** This program allows people of any age to apply for property tax relief as long as eligibility requirements are met. The program refunds no more than one-half of the applicant's prior year's property tax and refunds cannot exceed one-half of the median residential property tax in the county of residence (as determined by the WY Department of Revenue). If qualifying individuals for this program are recipients of other tax relief programs, the amount they receive from the other programs is deducted from the amount received from the Property Tax Refund Program. Affidavits of eligibility must be filed annually with either the county treasurer or Wyoming Department of Revenue.

**WHO QUALIFIES:** Eligibility requirements:

- Property tax paid timely;
- Total household income (as verified by federal income tax returns) less than the greater of two-thirds the county or state median household income (as determined by the [Wyoming Department of Administration and Information's Economic Analysis Division](#))
- Household assets that do not exceed \$50,000 per adult member of the household (excluding: the value of the home, one vehicle per each adult household member, household furnishings and personal property, IRA and other pension funds, and the cash value of any life insurance policies)
- Resident of Wyoming for past 5 years.

**SUMMARY OF BENEFITS:** Up to one-half of the median residential property tax bill amount or one-half of the property tax bill, whichever is less.

**WHERE and How TO APPLY:** Forms are available at [county treasurer's](#) offices or from the [Wyoming Department of Revenue website](#):

Contact:

Ms. Christie Yurek  
Administrative Service  
Property Tax Relief Program  
Wyoming Department of Revenue  
122 W. 25<sup>th</sup> St. 2<sup>nd</sup> Floor West,  
Cheyenne, WY 82002-0110  
(307) 777-5275  
[Christie.Yurek@wy.gov](mailto:Christie.Yurek@wy.gov)

Applications must be filed by the first Monday in June.

**2008 STATISTICS (TAX YR 07):**

|                         |              |
|-------------------------|--------------|
| Total benefits granted: | \$483,682.33 |
| Total applicants:       | 1863         |
| Total approved:         | 1507         |
| Total denied:           | 356          |

**AVAILABLE FUNDS:** \$2,000,000 for 2009-2010 biennium.

## TAX REBATE TO ELDERLY AND DISABLED PROGRAM (NO SUNSET)

**DESCRIPTION:** Refunds are provided annually for elderly and disabled persons who meet eligibility requirements through the Wyoming Department of Health for property taxes, utilities and sales and use taxes. Applications must be made annually and include the previous year's federal tax return or a statement under oath that the applicant was not required to file a return. If qualifying individuals for this program are recipients of other tax relief programs, the amount they receive from the other programs is deducted from the amount received from the Tax Rebate to Elderly and Disabled Program.

**WHO QUALIFIES:** Eligibility requirements:

- Applicant must have no less than one year of Wyoming residency prior to application
- Be either 65 years of age, or age 18 or over and totally disabled (as determined by Social Security, Veteran's Administration, or Railroad Disability) during the one year immediately preceding application.
- Single individual annual income of less than \$17,500
- Married persons annual income of less than \$28,500
- Household assets cannot exceed \$25,000 per adult member of the household however, the following property is exempt: one vehicle per each adult household member, IRA and other pension funds, and the cash value of any life insurance policies)

**SUMMARY OF BENEFITS:** Single individuals receive \$800, minus the percentage that their actual income exceeds \$10,000. Married individuals receive \$900, minus the percentage that their actual income exceeds \$16,000 per year.

**WHERE and How TO APPLY:** Forms available at local [Senior Citizens Centers](#) or the [Wyoming Department of Health](#), May through August. Forms may be returned to your local Senior Center or to:

Mr. Jeff Urry, Program Manager or Donna DiDino  
Tax Refund to Elderly & Disabled 777-6794  
Wyoming Department of Health,  
453 Hathaway Building.  
Cheyenne, WY 82002  
(866) 571-0944 or (307) 777-6780  
Jeff.urry@health.wyo.gov

Applications must be postmarked by the last working day of August to qualify.

### LATEST AVAILABLE STATISTICS FOR

**2008 APPLICATION YEAR:** Total benefits granted: \$3,774,485  
Total applicants funded: 5,656

**AVAILABLE FUNDS:** \$2,300,000 for 2009-2010 biennium.

## PROPERTY TAX DEFERRAL PROGRAM (NO SUNSET)

**DESCRIPTION:** This program is available to low income elderly and/or disabled homeowners to defer up to 1/2 of the total property taxes on a qualifying residence. For this program to be utilized by taxpayers, it must either be voluntarily adopted by the board of county commissioners or, a minimum of ten qualified residents may submit a petition to the board of county commissioners, who must then hold a hearing on whether to promulgate rules to participate in the tax deferral program. At the present time, only Teton and Sheridan counties offer this program to taxpayers. Deferrals cannot exceed one-half of the real estate taxes owed and the deferral creates a perpetual tax lien against the property. Interest accrues on the amount deferred as determined by state statute. Affidavits of eligibility must be filed annually with the county assessor.

**WHO QUALIFIES:** Eligibility requirements:

- Principal residence must be on a parcel of land of less than 40 acres.
- The owner must have a household income at or below 250% of the federal poverty level for their county for a household of four.
- Owner of the property for at least ten years prior to the beginning of the tax year for which he is applying for deferral of taxes
- Over the age of 62 and/or
- Handicapped.

**SUMMARY OF BENEFITS:** Up to 1/2 of property taxes on a qualifying principal residence.

**WHERE And How TO APPLY:** Three counties currently participate: [Teton County Assessor's Office](#) or [Sheridan County Commissioners Office](#). Deadline is November 10th of the year taxes are levied.

**STATISTICS FOR TETON COUNTY:** Total deferrals granted: \$7,830.90  
Total applicants funded: 8.

**STATISTICS FOR SHERIDAN COUNTY:** Total deferrals granted: none  
Total applicants funded: 0

**AVAILABLE FUNDS:** Sheridan County: No funds currently appropriated.  
Teton County: Appropriates approximately \$10,000 per year in county budget