



PROPERTY TAX ASSISTANCE PROGRAMS

VETERAN'S EXEMPTION

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). 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 or before the fourth 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. The Veteran's Property Tax Exemption Program is funded by the State General Fund.

WHO QUALIFIES

- Any honorably discharged veteran of WWI, WWII, Korea, or Vietnam.
- 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 principle residence/vehicle.
- The surviving spouse of a qualified veteran, so long as they reside in Wyoming, has not remarried, and is listed as the owner of the principle residence/vehicle.
- A disabled, honorably discharged veteran with a compensable service connected disability certified by the VA or branch of the US armed forces. See statutes (W.S. 39-13-105) and rules (Chapter 14 – Section 17, Department of Revenue Rules) for more information.

SUMMARY OF BENEFITS

Annual exemption of up to \$3,000 of assessed value.

WHERE AND HOW TO APPLY

Forms are available in every county assessor's office or at the Wyoming Department of Revenue website at <https://wyo-prop-div.wyo.gov/tax-relief>. Veteran or surviving spouse must contact assessor annually.

Contact:

Mark Johnson
Property Tax Division
Wyoming Department of Revenue
122 W. 25th St., Suite E301
Herschler Building East
Cheyenne, WY 82002-0110
(307) 777-5308
mark.johnson1@wyo.gov

2022 STATISTICS

REAL OR PERSONAL PROPERTY	TOTAL APPLICANTS	AVERAGE REFUND	MOTOR VEHICLE/ TRAILER	TOTAL APPLICANTS	AVERAGE REFUND
\$3,919,684.38	18,950	\$206.85	\$133,525.46	1,612	\$82.83



PROPERTY TAX ASSISTANCE PROGRAMS

PROPERTY TAX REFUND PROGRAM

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). Affidavits of eligibility must be filed annually with either the county treasurer or Wyoming Department of Revenue. The Property Tax Refund Program is funded by the State General Fund. **Note:** This program is active ONLY if funds are appropriated by the Wyoming Legislature. Beginning in 2022, the program was funded. The program has paid all or a portion of property tax on residence for those who resided at that property for more than six months of the application year.

WHO QUALIFIES

- Property tax paid by application deadline.
- Total household income (as verified by federal income tax returns, or if not required to file a federal income tax return, all annual benefit statements related to non-taxable income) less than the greater of three-fourths the county or state median household income (as determined by the Wyoming Department of Administration and Information's Economic Analysis Division).
- Household assets other than your house, a car for each adult household member, and IRA and other pension funds worth less than \$133,651 per adult household member; the asset limit is adjusted annually by the cost of living index.
- Resident of Wyoming for past five years.

See Statutes (W.S. 39-13-109(c)(v)) and rules (Chapter 19, Department of Revenue Rules) for more information.

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 at <https://wyo-prop-div.wyo.gov/tax-relief>. Applications must be filed by the first Monday in June. Annual application is required, and must reflect the primary place of residence.

Contact:

Christie Yurek, Administrative Service
Property Tax Refund Program
Wyoming Department of Revenue
122 W. 25th St., Suite E301
Herschler Building East
Cheyenne, WY 82002-0110
(307) 777-7320 dedicated line
Christie.Yurek@wyo.gov

2022 STATISTICS

TOTAL BENEFITS GRANTED	TOTAL APPLICANTS	TOTAL APPROVED	TOTAL DENIED	AVERAGE REFUND
\$1,855,548.62	4,395	3,084	1,311	\$601.67



PROPERTY TAX ASSISTANCE PROGRAMS

PROPERTY TAX DEFERRAL PROGRAM

DESCRIPTION

This program is available to low-income elderly and/or disabled homeowners to defer up to half 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 county offers 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. Teton County appropriates approximately \$10,000 per year in county budget which is appropriated based upon the number of qualified applicants.

WHO QUALIFIES

- 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 half of property taxes on a qualifying principal residence.

WHERE AND HOW TO APPLY

Only one county currently participates: Teton County. Teton County Assessor's Office deadline is June 30 of the year taxes are levied.

Contact:

Melissa Shinkle, Teton County Assessor
P.O. Box 583
Jackson, WY 83001
(307) 733-4960
mshinkle@tetonwyo.org

Wyoming Department of Revenue
122 W. 25th St., Suite E301
Herschler Building East
Cheyenne, WY 82002-0110
(307) 777-7320 dedicated line

2022 STATISTICS

TOTAL DEFERRALS GRANTED	TOTAL APPLICANTS
\$4,722.70	1