WYOMING DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION

CURRENT PROPERTY TAX RELIEF/CREDIT/DEFERRAL PROGRAMS
(Last revised March 2016)

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 Refund 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 3/4 of 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 $116,945 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 refund program for eligible residential taxpayers.
Amount of Refund	Up to one-half of the median residential property tax 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 Refund Program, Wyoming Department of Revenue (307-777-7320) http://revenue.wyo.gov/administrative-services/property-tax-refund-program
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 http://revenue.wyo.gov/property-tax-division/veterans-exemption-forms - click on Qualified medals; 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	$3000 in assessed value against real – personal property. 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. Exemption may be applied to the property tax of primary residence or motor vehicle registration.
Statutory Authorization:	W.S. 39-13-105
Rule Citation:	Chapter 14 – Section 17, Department of Revenue Rules
Contact Information:	Local County Assessor
Funding source	State general fund.
Additional Information:	Veteran/or Surviving spouse must contact assessor annually.

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 10th 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 10 years prior to applying for deferral of taxes.
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:	Promulgated by County Commissioners
Contact Information:	County Assessor
Funding source	County general fund.
Additional Information:	Taxpayer must file an annual affidavit indicating any significant change in financial status.

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 ONLY 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
Additional Information:	

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 31st 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 and totally disabled (determined by Social Security, Veteran's Administration, or Railroad Disability). Applicant must also meet income requirements (see instruction sheet on application). Total household assets of all property must not exceed $30,279 per adult member of household.
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:	866-989-8901 – edtax.refund@wyo.gov http://health.wyo.gov/main/tred.html
Funding source	Legislative appropriation. **THIS PROGRAM IS ACTIVE ONLY IF FUNDS ARE APPROPRIATED BY THE WYOMING LEGISLATURE. BEGINNING IN 2016, THE PROGRAM IS UNFUNDED**
Additional Information:	Annual application required.