



## DEPARTMENT OF REVENUE

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### MEMORANDUM

(#17-06)

TO: All Department Assessed Applicants for Pollution Control, Fire Suppression and CWIP Exemptions

FROM: Alan Lemaster, Appraisal Supervisor  
Appraisal Services Group

DATE: December 12, 2016

SUBJECT: 2017 Pollution Control, Fire Suppression, and CWIP Exemption Request

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Enclosed you will find notice for the Department of Revenue web site reference for the Tax Year 2017 Pollution Control, Fire Suppression and CWIP Exemption Applications as required by W.S. 35-11-1103 and Wyoming Department of Revenue Rules and Regulations, Chapter 14, Sections 8 and 10. Hard copies of the forms **will not** be mailed this year. **Please complete and submit separate applications for all Pollution Control, Fire Suppression equipment and Construction Work In Progress (CWIP) that is related to pollution/fire control and provide all necessary supporting documentation for verification of the exemption.** Forms can be found at the following web site: <http://revenue.wyo.gov> under the following tabs: Property Tax Division, Forms, Assessment Forms, Department Assessment Annual Reports and Memorandum, Department Assessed Pollution Control Exemption Form and Fire Suppression Exemption Form.

The exemption amount allowed each year for pollution control and fire suppression equipment shall be the net book (installed cost less accrued depreciation) multiplied by the percent of exemption allowed by the Department of Revenue for each separate item. Please provide a separate listing for the accumulated depreciation for each item submitted. This information should relate to January 1, 2016 through December 31, 2016. **On or before** February 15th of each year (unless the 15<sup>th</sup> falls on a weekend or holiday), all Department Assessed property owners or agents requesting a Property Tax Division tax exemption for pollution control, fire suppression and CWIP shall file with the Department of Revenue the required application forms that were noted above. If a substantially complete application is not postmarked by the February 15th deadline, the requests will be denied in their entirety as untimely.

If you have any questions or concerns, please feel free to contact this office at (307) 777-3450.