

WYOMING DEPARTMENT OF REVENUE

CHAPTER 19

WYOMING PROPERTY TAX REFUND PROGRAM

Section 1. Authority.

These rules are promulgated by the Wyoming Department of Revenue (Department) under the authority of W.S. 16-3-103 and W.S. 39-11-102(b).

Section 2. Purpose.

These rules are intended to supplement W.S. 39-13-109(c)(iv) by implementing standards for establishing income limits and procedures to assist in the administration of the property tax refund program set forth in this statute.

Section 3. Definitions For purposes of this Chapter:

(a) “Adult” means a person whose age is eighteen (18) years or more.

(b) “Applicant” means an individual applying for refund under W.S. 39-13-109(c)(iv), stating ownership and occupancy as to his or her principal residence.

(c) “Calendar year” means the calendar year in which the property tax is billed. Thus it refers to the tax payments which become due on September 1st of the calendar year in which they are billed and on March 1st of the following year.

(d) “Federal income tax return” means any income tax return filed with the Internal Revenue Service by an individual.

(e) “Form” means an application approved by the Department.

(f) “Gross income” means all taxable and nontaxable income received by all adult members of the household from all sources.

(g) “Household furnishings and personal property” shall be construed to mean all tangible personal property except personal motor vehicles. It shall not include any intangible personal property as defined in W. S. 39-11-101(a)(vii).

(h) “Household assets” means real property, as defined by W.S. 39-11-101(a)(xv), and intangible and tangible personal property, as defined in W.S. 39-11-101(a)(vii) and (xvi), belonging to the members of the household.

(i) “Members of the household” means all adults whether or not related by blood or marriage, who reside within the same residence.

(j) “Personal motor vehicle” means any vehicle that can be used for personal transportation, including, but not limited to: automobiles, light trucks, vans, motorcycles, snowmobiles, all-terrain vehicles, and motor homes. It shall not include trucks with more than two axles, used primarily for commercial transportation of goods.

(k) “Principal residence” is the primary residence or domicile, the address of which may be reflected on a driver’s license, federal income tax return, and/or voter registration. Portions of said residence used for business purposes are not considered part the principal residence; property taxes deducted as expenses of the business conducted in the residence shall be excluded from consideration for relief under this program.

(l) “Refund” means a repayment by the state of property taxes paid by the application deadline for the preceding year on an applicant’s principal residence plus land.

(m) “Resident” means a person who physically lives in Wyoming for more than one-half (1/2) of the year; however, no person shall be deemed to have lost residency by reason of absence on business of the United States, or of the state, or in the military or navel service of the United States. A qualifying resident must satisfy the residency requirement for each of the five (5) years preceeding the year of the application for refund under this program.

(n) “Taxable and nontaxable income” means all income of all members of the household including, but not limited to:

- (i) Wages;
- (ii) Net self-employment income;
- (iii) Unemployment compensation;
- (iv) Worker’s compensation;
- (v) Lease payments;
- (vi) Net rental income;
- (vii) All interest earnings;
- (viii) Social security income;
- (ix) All retirement plans; and
- (x) Alimony

#### Section 4. Qualifications for Eligibility.

(a) An applicant must have been a resident of the state of Wyoming for a period of not less than five (5) years prior to the year in which he/she applies for a refund under W.S. 39-13-109(c)(iv). For purposes of this provision, the five year period must be continuous. When a joint

application is filed because the property is jointly owned, at least one of the joint owners must satisfy this residency requirement.

(b) An applicant must have paid the property tax with any applicable interest and penalties, for the preceding calendar year upon the individual's principal residence including the land, on which the residence is located by the application deadline.

(c) An applicant must satisfy the following financial requirements to be eligible for a refund under the provisions of W.S. 39-13-109(c)(iv);

(i) Total household income, defined as "gross income" in Section 3, above, shall not exceed the greater of three-fourths (3/4) of the median gross household income for the applicant's county of residence or of the state, as determined annually by the Economic Analysis Division of the Department of Administration and Information and

(ii) The value of total household assets, excluding the items listed below, shall not have a value in excess of one-hundred thousand dollars (\$100,000.00) per adult member of the household as adjusted annually by the statewide average Wyoming cost-of-living index published by the Economic Analysis Division of the Department of Administration and Information.

(iii) Items excluded from household assets are as follows:

(A) The value of the home subject to the refund application;

(B) One (1) personal motor vehicle per adult in the household;

(C) Household furnishings and personal property;

(D) Assets held under a bona fide pension plan or individual retirement account;

(E) The cash value of any life insurance policies held; and

(F) Assets held in a medical savings account.

#### Section 5. Application Procedures.

(a) An application must be completed and returned to the County Treasurer or the Department on or before the first Monday in June. Any applications submitted after this closing date will be denied. Applicants filed with the County Treasurer shall be forwarded to the Department for processing.

(b) A new application under oath, on forms approved by the Department must be submitted each year.

(c) Applications must be fully documented each year. Copies of documents attached to the application are part of the application and will not be returned to the applicant.

(d) A timely submitted application may be disqualified for cause. An application which appears to qualify may be disqualified, for example, if proper documentation is not attached.

(e) If an applicant dies after submitting an application, and before the refund payment is made, the refund shall be paid to the decedent's estate.

Section 6. Administrative Procedures.

(a) The Department shall prepare and issue application forms for refunds under W.S. 39-13-109(c)(iv) on or before January 15 of each year.

(b) The Department shall compute the cost-of-living adjusted limited to the value of non-exempt household assets. The Department shall also maintain information regarding this adjustment for all years of the program.

(c) Annually the Department shall obtain the data from the Economic Analysis Division of the Department of Administration and Information regarding the statewide average cost-of-living index and median household income for each county in the state and for the state as a whole.

(d) Annually the Department shall compile data regarding the median residential property tax value in each of the counties.

(e) The Department shall review all applications for refunds which have been filed in a timely manner, as specified in Section 5(a), above. Applications which are not filed by the due date shall be denied. The review must address the following issues:

(i) Whether the application is filed timely;

(ii) Whether the application is complete, i.e. whether all required entries and supporting documentation are present. The application form shall specify what entries and supporting documentation must be present for the application to be deemed complete;

(iii) Whether the applicant satisfies the income limitation;

(iv) Whether the applicant satisfies the household asset value limitations;

(v) The amount of refund due the applicant in accordance with the limitations stipulated in W.S. 39-13-109(c)(iv)(C).

(f) The Department shall prepare a list of qualifying applicants, together with the amounts of their refunds and submit the report to the State Auditor's Office no later than September 15th of each year for preparation of payments due.