

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. \_\_\_\_\_

Property tax - homestead exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 homestead tax exemption as specified; amending related  
3 provisions; repealing conflicting provisions; providing an  
4 appropriation; and providing for an effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 39-11-105(a) by creating a new  
9 paragraph (xxxviii), 39-11-109(c)(ii) and (viii) and 39-13-  
10 109(d) by creating a new paragraph (ii) are amended to  
11 read:

12

13 **39-11-105. Exemptions.**

1

2 (a) The following property is exempt from property

3 taxation:

4

5 (xxxviii) Property used as a homestead to the6 extent provided by W.S. 39-13-109(d)(ii).

7

8 **39-11-109. Taxpayer remedies.**

9

10 (c) Refunds. The following shall apply:

11

12 (ii) Wyoming residents meeting asset eligibility

13 requirements under paragraph (vii) of this subsection who

14 are sixty-five (65) years of age and older or who are

15 eighteen (18) years of age and older and are totally

16 disabled during the one (1) year period immediately

17 preceding the date of application for a refund under this

18 subsection and are not residents of any state funded

19 institution, are qualified for an exemption and refund of

20 state taxes as provided in this subsection. The application

21 shall indicate whether the applicant has applied for or

22 received any refund under this section, a property tax

23 exemption under W.S. 39-13-105 or W.S. 39-13-109(d)(ii), or

1 a property tax refund under W.S. 39-13-109(c)(iii) ~~or a~~  
2 ~~property tax credit under W.S. 39-13-109(d)~~ for the same  
3 calendar year. A qualified single person whose actual  
4 income is less than seventeen thousand five hundred dollars  
5 (\$17,500.00) shall receive eight hundred dollars (\$800.00)  
6 reduced by the percentage that his actual income exceeds  
7 ten thousand dollars (\$10,000.00) per year and qualified  
8 married persons, at least one (1) of whom is at least  
9 sixty-five (65) years of age or totally disabled, whose  
10 actual income is less than twenty-eight thousand five  
11 hundred dollars (\$28,500.00) shall receive nine hundred  
12 dollars (\$900.00) reduced by the percentage that their  
13 actual income exceeds sixteen thousand dollars (\$16,000.00)  
14 per year. Until remarriage a person sixty (60) years or  
15 older once qualified through marriage remains eligible  
16 individually for single person benefits, subject to income  
17 limitations, after the death of his spouse;

18

19 (viii) Any refund provided by this subsection  
20 shall be reduced by the dollar amount received by the  
21 applicant for the preceding calendar year from any  
22 exemption under W.S. 39-13-105, ~~any homeowner's tax credit~~

1 ~~under W.S. 39-13-109(d)(i)~~ or W.S. 39-13-109(d)(ii), or any  
2 tax refund under W.S. 39-13-109(c)(iii).

3  
4 **39-13-109. Taxpayer remedies.**

5  
6 (d) Credits. The following shall apply:

7  
8 (ii) The following shall apply to the homestead  
9 exemption:

10  
11 (A) Subject to subparagraph (F) of this  
12 paragraph, a person who has been domiciled in Wyoming for  
13 at least three (3) years and who occupies a specified  
14 dwelling is entitled to a tax exemption as provided by  
15 subparagraph (D) of this paragraph. Not more than one (1)  
16 tax exemption shall be allowed on the same piece of  
17 property during any year;

18  
19 (B) A person who wishes to claim a  
20 homestead exemption shall file an annual sworn statement on  
21 or before the fourth Monday in May on the form provided by  
22 the department of revenue and mailed to the applicant by  
23 the county assessor with an annual assessment of the

1 property for tax purposes. False claims by an applicant  
2 are punishable as provided in W.S. 6-5-303. The applicant  
3 shall swear or affirm that:

4  
5 (I) He is currently domiciled in  
6 Wyoming and has been domiciled in Wyoming for at least the  
7 immediately preceding three (3) years;

8  
9 (II) At the time of claiming the  
10 exemption he is the owner of the dwelling and it is his  
11 primary residence; and

12  
13 (III) He has not claimed a homestead  
14 exemption in any other state or in any other county in  
15 Wyoming for that calendar year.

16  
17 (C) The county assessor shall collect from  
18 the property owner the amount of the tax due less any tax  
19 exemption under this paragraph. On or before September 1  
20 of each year, county assessors shall certify the exemptions  
21 granted pursuant to this paragraph to the department. On  
22 or before October 1 of each year the state treasurer shall  
23 reimburse each county treasurer for the amount of taxes

1 which would have been collected if the homestead exemption  
2 had not been granted;

3  
4 (D) The exemption under subparagraph (A) of  
5 this paragraph is five thousand dollars (\$5,000.00) of  
6 assessed value for property if the dwelling has an assessed  
7 value of less than twenty-two thousand five hundred fifteen  
8 dollars (\$22,515.00) and if the dwelling has been occupied  
9 by the applicant since the beginning of the calendar year.

10  
11 (E) Every person holding an escrow for the  
12 payment of taxes on property owned by another shall notify  
13 the owner of the property of the amount of the homestead  
14 exemption allowed to the owner under this paragraph on or  
15 before October 1 of each year;

16  
17 (F) The homestead exemption authorized by  
18 this paragraph is allowed during a fiscal year only if the  
19 legislature has appropriated monies that the department  
20 determines to be necessary to reimburse all local  
21 governments for tax losses created by this paragraph during  
22 that fiscal year. When it appears to the state treasurer  
23 that the monies appropriated are insufficient to reimburse

1 the counties as provided herein, the money available shall  
 2 be prorated among the counties at an amount less than one  
 3 hundred percent (100%);

4

5 (G) As used in this paragraph:

6

7 (I) "Applicant" means:

8

9 (1) A person who occupies and  
 10 owns a homestead either solely or jointly with his spouse;

11

12 (2) A person who occupies a  
 13 homestead as a vendee in possession under a contract of  
 14 sale;

15

16 (3) A person who occupies a  
 17 homestead owned by a corporation primarily formed for the  
 18 purpose of farming or ranching if the person is a  
 19 shareholder or is related to a shareholder of the  
 20 corporation; or

21

22 (4) A person who occupies a  
 23 homestead owned by a partnership primarily formed for the

1 purpose of farming or ranching if the person is a partner  
 2 or is related to a partner in the partnership.

3

4 (II) "Dwelling" means a house, trailer  
 5 house, mobile home, transportable home or other dwelling  
 6 place.

7

8 **Section 2.** W.S. 39-13-109(d)(i) is repealed.

9

10 **Section 3.** There is appropriated thirty-eight million  
 11 nine hundred thousand dollars (\$38,900,000.00) from the  
 12 general fund to the state treasurer to be spent only as  
 13 provided in W.S. 39-13-109(d)(ii) created under section 1  
 14 of this act.

15

16 **Section 4.** This act is effective July 1, 2009.

17

18

(END)