

HOUSE BILL NO. HB0128

Senior property tax exemption.

Sponsored by: Representative(s) Tass, Blake, Gray, Jennings,
Miller, Pelkey, Salazar and Washut and
Senator(s) Hutchings, Schuler and Steinmetz

A BILL

for

1 AN ACT relating to ad valorem taxation; providing a tax
2 exemption for a portion of property owned by citizens aged
3 sixty-five years of age and older; providing for application
4 for the exemption; providing for calculation of the
5 exemptions; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-11-105(a) by creating a new
10 paragraph (xlii) and 39-13-105 by creating a new subsection
11 (m) are amended to read:

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

14

1 (a) The following property is exempt from property
2 taxation:

3
4 (xlii) Property of residents sixty-five (65) years
5 of age or older, to the extent provided by W.S. 39-13-105(m).

6
7 **39-13-105. Exemptions.**

8
9 (m) The following shall apply to the property exemption
10 provided by W.S. 39-11-105(a)(xlii):

11
12 (i) Persons who are sixty-five (65) years of age
13 or older and who are bona fide Wyoming residents for at least
14 three (3) years at the time of claiming the exemption are
15 entitled to receive the tax exemption under this subsection.
16 Not more than one (1) exemption shall apply on any residence;

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18 (ii) The exemption shall only apply to the primary
19 residence of the claimant and may include a manufactured home;

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21 (iii) The first year that the claimant applies to
22 the county assessor under this subsection shall be the base
23 year for that residence for purposes of the exemption under

1 this section. The exemption under this subsection shall be
2 equal to the difference between the property tax assessment
3 in the base year and the property tax assessment in the
4 current year. If a claimant sells or otherwise transfers the
5 property to any person, other than a spouse who is sixty (60)
6 years of age or older and would otherwise qualify under this
7 subsection, the exemption under this subsection shall no
8 longer apply to that property for that tax year. If a claimant
9 claims the exemption for a new residence, the first year a
10 claim is made under this subsection for that residence shall
11 be the base year under this paragraph;

12

13 (iv) In order to receive the exemption provided by
14 this subsection the claimant shall file a sworn claim on or
15 before March 1 of each year with the county assessor of the
16 county in which the property against which the exemption is
17 sought is located indicating:

18

19 (A) The claimant's right to the exemption on
20 that date;

21

1 (B) That during the lifetime of the claimant
2 or the claimant's eligible spouse as provided in paragraph
3 (iii) of this subsection:

4
5 (I) The claimant or the claimant's
6 eligible spouse is listed as an owner of the property;

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8 (II) That the property is the subject of
9 a trust created by or for the benefit of the claimant or the
10 claimant's eligible spouse; or

11
12 (III) The claimant or the claimant's
13 eligible spouse is listed as a purchaser on a valid and
14 effective contract for deed for the property and evidence of
15 the contract for deed has been recorded with the county clerk;
16 and

17
18 (C) That the exemption for real property
19 shall only apply to the principal residence of the claimant.

20
21 (v) After filing a sworn claim pursuant to
22 paragraph (iv) of this subsection, in subsequent years the
23 claimant shall remain qualified for the tax exemption

1 provided by this section and W.S. 39-11-105(a)(xlii) if the
2 claimant contacts the assessor's office by telephone or other
3 communication method on or before the fourth Monday in May
4 and confirms that the claimant continues to meet the
5 requirements set forth in this subsection.

6

7 **Section 2.** This act is effective July 1, 2019.

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9

(END)