



Exemptions

- ▶ **IAAO** (International Association of Assessing Officers)
Standard on Property Tax Policy

- *“Property tax exemptions are subsidies to certain owners or for certain uses of property to encourage publicly desired objectives.”*

Types of Exemptions

- ▶ **Partial**
 - Those in which a percentage or fixed dollar amount of value is removed from otherwise taxable property.
 - Examples found in states
 - First 10,000 of value for a primary residence.
 - 3,000 of Primary residence of qualifying Wyoming Veteran
- ▶ **Full**
 - Typically governmental, religious and education institutions.
 - Sometimes charitable
 - Pollution Control
 - Fire Control

Types of Exemptions (cont.)

- ▶ De Facto Exemptions
 - Property that is difficult to administratively or politically assess
 - Business Inventory
 - Personal Property held for personal use
 - Livestock
- ▶ Controlling Exemptions
 - Property is exempt for the first 5 years, then becomes taxable
- ▶ Level of Assessment is a form of exemption
 - Industrial assessed at 11.5% of market
 - All other, commercial, residential, agricultural assessed at 9.5% of market.
 - 500,000 market value
 - $57,500 \times .068 \text{ mills} = \$3,910$
 - $47,500 \times .068 \text{ mills} = \$3,230$

Exemptions shift additional burden to taxable property

- ▶ Scenario:
 - Voters have approved a bond whose proceeds will pay to construct buildings for the Community College. The amount of the annual payment is \$1,500,000.
 - If taxable value of the jurisdiction is 500,000 the mill levy would be 3.0 mills.
 - If the assessed value is 450,000 (due to exemptions), the mill levy would be 3.33 mills.
 - I own a warehouse that has an assessed value of 22,000.
 - $22,000 \times .00300 = \$66.00$
 - $22,000 \times .00333 = \$73.26$

Administrative Responsibilities

- ▶ **County/Locally**
 - Assessors makes initial determination
 - Appeal goes to County Board of Equalization
 - State Board of Equalization
 - District Court
 - Supreme Court
- ▶ **State/Department**
 - Department of Revenue makes initial determination
 - Appeal to the State Board of Equalization
 - District Court
 - Supreme Court

Assessor custodian of application – confidential

DOR custodian of application – confidential

Legal Presumption

- ▶ For publicly owned property, begins with legal presumption that property is exempt
- ▶ All other property, real and personal, legal presumption is that the property is assessable utilizing the established principle that taxation is the rule and exemptions are not presumed

Constitutional Exemptions

▶ Article 15, Section 12—Exemptions from taxation

- The property of the United States, the state, counties, cities, towns, school districts and municipal corporations, when used primarily for a governmental purpose, and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, church schools and public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide.

▶ Article 15, Section 3—Taxation of mines and mining claims

- All mines and mining claims from which gold, silver and other precious metals, soda, saline, coal, mineral oil or other valuable deposit, is or may be produced shall be taxed in addition to the surface improvements, and in lieu of taxes on the lands, on the gross product thereof, as may be prescribed by law; provided, that the product of all mines shall be taxed in proportion to the value thereof.

Statutory Exemptions

▶ Provided in handout

- Identified as one of three types

- Governmental



- Social



- Economic Incentive



- Constitutional indicated by (C)

DOR Chapter 14 – Exemptions

- ▶ Provides guidance for administrators and taxpayers
 - Not all exemptions require clarification
 - Prior to 2014, DOR had 3 separate chapters
 - Reopened in 2015 to adhere to 2014 – HB21
 - Finalized April 7, 2015.

Are Exemptions Tracked?

- ▶ 39-11-105(a)(x) Fire engines, stations, etc.
2014 total assessed value 56,580,867 x .068346 = \$3,867,076
- ▶ 39-11-105 (a)(xx) Pollution Control
2014 total assessed value 110,889,238 x .068346 = \$7,578,836
- ▶ 39-13-105(a)(xxiv) Veterans Exemption
2014 333,359 exemptions totaling \$5,754,429.47
- ▶ 39-13-105(a)(xxxviii) Community Development Organization
2014 total assessed value 760,651 x .068346 = \$51,987

Administrative Challenges

- ▶ Two main areas that lack clarity or guidance
 - Governmental
 - Nonprofit or Charitable



Governmental Exemptions



- ▶ Found in Constitution, Statute with further guidance in DOR Chapter 14 rules
 - How do governmental entities meet requirement of “when used primarily for a governmental purpose”
 - What is a governmental purpose?
 - As society requires more services from the government, this gets cloudy
 - Government always looking for revenue sources

Nonprofit or Charitable



- ▶ Possible competitive advantage that a nonprofit may have when it provides services similar to identical to those provided by for-profit entities.
 - Examples
 - Property is donated to Charitable organization
 - Multi-use property

Historical perspective

- ▶ Non-profit or charitable exemption is as old as the tax itself
- ▶ Can be traced to Biblical times
- ▶ American colonies exempted all “charitable” property from taxation
- ▶ Move to “universal property taxation” in 19th Century caused all states to grant some level of exemptions

Charitable

- ▶ W.S. 39-11-105(a)(xli) Property owned and used by a charitable society or association, if the property is not for investment purposes but rather the property is used directly for the operation of the charity and which is directly beneficial to the people of this state.

What is Charity?

- ▶ DOR rules Section 15
 - “Charity” is a gift for the benefit of an indefinite number of persons in Wyoming, by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering or constraint, by assisting them to establish themselves in life, or by erecting or maintaining public buildings or works. The fundamental basis for this exemption is the benefit conferred upon the public, and the consequent relief, to some extent, of the burden upon the state to care and advance the interest of its citizens.

Non-Profits

- ▶ Nonprofit corporations – W.S. 39-11-105(a)(xxxv).
 - Owned and used by a nonprofit corporation serving persons with disabilities, mental illnesses or substance abuse problems, or operating a family violence project to the extent it is not used for private profit nor primarily for commercial purposes
- ▶ Nonprofit society – W.S. 39-11-105(a)(xxvii)
 - Owned and used primarily as a community area center in which presentations in music, the arts and related fields are made in order to foster public interest and education therein, to the extent and in the proportion that receipts and revenues attributable to the above specified presentations bear to total receipts and revenues from the use and operation of the center including rentals and revenues received for the commercial use of the center not attributable to the above specified presentations

Nonprofit Sector is Significant and Importance is Increasing

- ▶ 1.5 million registered nonprofits with IRS (does not include small nonprofits or churches)
- ▶ \$2.6 trillion in assets
- ▶ Share of GNP is 5.4 percent
- ▶ Fastest growing segment of the American Economy
- ▶ As of 5-5-2015 there are 6,169 nonprofit corporations on file with the Wyoming Secretary of State's Office.

Rationales for exemption property owned by non-profit organizations

▶ Sovereignty

- Charitable organization in many cases have never been taxed
- Separation of church and state. In the past charitable organizations were religious. Not so today.

▶ Tax Base

- The tax base consists of money we would otherwise use for ourselves but has been transferred by taxation to support government.

▶ Donations

- Exemption should be tied to a sufficient level of donor support
- Charities provide services which would not be provided in the market or in a sufficient amount
- Public indicates its support by voluntary donations

▶ Benefits

- Encourage nonprofit organization because they provide benefits to the community

IRS: Non-profit vs Tax Exempt

- ▶ Nonprofit status is a state law concept. Nonprofit status may make an organization eligible for certain benefits, such as state sales, property and income tax exemptions. Although most federal tax-exempt organizations are nonprofit organizations, organizing as a nonprofit organization at the state level does not automatically grant the organization exemption from federal income tax. To qualify as exempt from federal income tax, an organization must meet requirements set forth in the Internal Revenue Code.

W.S. Title 17 definitions

- ▶ W.S. 17-7-302(a)(i) Charitable purpose means the relief of poverty, the advancement of education or religion, the promotion of health, the promotion of a governmental purpose or any the purpose the achievement of which is beneficial to the community.

IRS 501(c)(3) Requirements

- ▶ To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an *action organization, i.e.*, it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates

Federal Code Exempt Purposes

- ▶ 501(c)(3) exempts both charitable and non charitable groups
 - The exempt purposes set forth in section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. The term *charitable* is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.

1. Review of Existing Exemptions

- ▶ You are right, this has been done before
 - 2013 Interim
 - Tax Reform 2000
- ▶ Possible process
 - Identify outcome desired by granting exemption
 - Use established criteria
 - Investigate what type of property is being exempted
 - Determine where subjectivity lies
 - Research case law

2. Possible Criteria

- ▶ Private Sector Exemptions
- ▶ First – Identify outcome desired by granting exemption
 - Does it advance a charitable purpose?
 - Are they giving something to the community?
 - Is it beneficial to a substantial segment of the affected population and are all similar properties or similarly situated taxpayers accorded the same treatment?
 - Which groups may be helped or hurt (intentionally or inadvertently)?
 - Are the benefits of the exemption significantly greater than any revenue loss or tax shift?
 - Will the property require governmental services?
 - Establish a measurement of the intended outcome.

3. Tracking success?

- ▶ Sunset Options
 - Consider requiring sunset provisions when exemptions are passed.
 - Once granted as a result of legislative action, exemptions tend to become entrenched and thought of as a right.
- ▶ Annual Application Process specifying value of property requesting exemption.
- ▶ Tracking typically would not apply to constitutionally mandated exemptions.





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MEMORANDUM

TO: REVENUE COMMITTEE

FROM: BRENDA ARNOLD, PROPERTY TAX DIVISION ADMINISTRATOR

DATE: MAY 20, 2015

SUBJECT: PROPERTY TAX EXEMPTIONS SUMMARY

For county assessed property, county assessors are responsible for making the initial determination of exemption and are the custodian of any application requesting exemption. For Department assessed property, the Property Tax Division Administrator is responsible for making the initial determination of exemption and is the custodian of any application requesting exemption.

For publicly owned property the assessor begins with the legal presumption the property is exempt. For all other property, both real and personal, the exemption process begins with the legal presumption the property is assessable utilizing the established principle that taxation is the rule, and exemptions are not presumed.

Department of Revenue Rules, Chapter 14 provides guidance and clarification. Information contained on exemption applications are confidential and cannot be disclosed without written approval from the taxpayer. Decisions made by the assessor or administrator may be appealed to the appropriate hearing board.

If the amount of tax exemption granted is required to be tracked by statute, 2014 values and approximate tax dollars are underlined. Historical information is available upon request.

I have attempted to identify the possible motivation of each:

G Providing Governmental Services
S Social
E Economic Incentive

In addition, if origins are found in the Constitution, I have noted as (C)

Wyoming Constitution:

Article 15, Section 12. Exemptions from taxation. The property of the United States, the state, counties, cities, towns, school districts and municipal corporations, when used primarily for a governmental purpose, and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, church schools and public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide.

Article 15, Section 3. Taxation of mines and mining claims. All mines and mining claims from which gold, silver and other precious metals, soda, saline, coal, mineral oil or other valuable deposit, is or may be produced shall be taxed in addition to the surface improvements, *and in lieu of taxes on the lands*, on the gross product thereof, as may be prescribed by law; provided, that the product of all mines shall be taxed in proportion to the value thereof.

39-11-105. Exemptions.

G(C) (a) The following property is exempt from property taxation:

(i) Property owned by the United States the majority of which is used primarily for a governmental purpose. The following property is not owned and used primarily for a governmental purpose:

(A) Improvements placed on federal lands by persons for private or commercial use;

(B) Improvements furnished by the federal government to employees other than enlisted and officer personnel of the armed forces as a place of residence;

(C) Improvements and equipment rented, leased, loaned or furnished by the federal government to employees or groups of employees for the purpose of operating enterprises for which there is a service or admission charge;

(D) The equity or interest of the purchaser, his heirs, executors or assigns, in any real property being purchased from the United States government under a contract of sale, the value thereof to be determined by taking the market value of the real property and deducting the amount of principal and accrued interest owing to the United States on January 1 of the year for which the property is assessed;

(E) Lands entered under any act of congress when final proof of ownership has been issued before February 1 whether or not patent for the lands has been issued.

G(C) (ii) Property of the state of Wyoming owned and used primarily for a governmental purpose. The following property is not owned and used primarily for a governmental purpose:

(A) Improvements placed on state lands by lessees for private or commercial use;

(B) Improvements furnished by the state to employees as a place of residence;

(C) Improvements and equipment rented, leased, loaned or furnished by the state to employees or groups of employees for the purpose of operating enterprises for which there is a service or admission charge;

(D) The equity or interest of the purchaser, his heirs, executors or assigns, in any land being purchased from the state of Wyoming under a contract of sale, the value thereof to be determined by taking the market value of the lands and deducting the amount of principal and accrued interest owing to the state of Wyoming on January 1 of the year for which the property is assessed.

G(C) (iii) Property owned and used by counties primarily for a governmental purpose;

G(C) (iv) Property of a Wyoming school district owned and used primarily for a governmental purpose excluding teacherages;

G(C) (v) Property of Wyoming cities and towns owned and used primarily for a governmental purpose including:

(A) Streets and alleys and property used for the construction, reconstruction, maintenance and repair of streets and alleys;

(B) Property used to furnish sewer and water services;

(C) City or town halls, police stations and equipment, traffic control equipment, garbage collection and disposal equipment and lands and buildings used to service and repair the halls, stations or equipment;

(D) Parks, airports, auditoriums, cemeteries, golf courses, playgrounds and recreational facilities. Any charges for the use of the facilities shall not exceed the cost of operation and maintenance to qualify for the exemption;

(E) Personal property used exclusively for the care, preservation and administration of city or town property;

(F) Parking lots operated on a nonprofit basis.

G(C) (vi) Property of a public library used for library purposes;

S(C) (vii) Real property used exclusively for religious worship, church schools and church parsonages;

Effective 1-1-2016 amended to read (2015-EA85)

(vii) Real property used:

(A) Exclusively for religious worship, church schools and church parsonages; or

(B) For religious education camps which are used exclusively for religious educational training, associated fellowship activities or worship and are not used for private profit nor for commercial purposes.

S(C) (viii) Property of a cemetery used for cemetery purposes;

E (ix) Property of:

(A) A nonprofit organization, corporation, cooperative or association which is exclusively a water utility engaged in the production, gathering, transmission, distribution or sale of water for domestic use in Wyoming; and

(B) Any other organization, corporation, cooperative or association which is a water utility, if the property is used in the production, gathering, transmission, distribution or sale of water for domestic use in Wyoming.

E (x) Fire engines, stations, including land upon which located, and equipment used to extinguish fires; **2014 total assessed value 56,580,867 x .068346 (2014 average statewide mill levy) = \$3,867,076**

S (xi) Personal property held for personal or family use excluding mobile homes required to be titled under W.S. 31-2-501 through 31-2-508;

E (xii) Inventories;

(xiii) Vehicles subject to registration as defined by W.S. 31-4-101(a)(i) and 31-18-201(a) and registered as provided by law;

G (xiv) Vehicles owned by the United States, state of Wyoming, counties, cities, towns, school districts and municipal corporations when used primarily for a governmental purpose;

S (xv) Snowmobiles;

G (xvi) Property of a museum or hospital district;

E (xvii) In transit property;

E (xviii) Property owned by the Wyoming community development authority excluding assessments for local improvements;

S (xix) Property of charitable trusts, the purpose of which conforms to W.S. 4-10-406(a) and which is directly beneficial to the people of this state;

E (xx) Property used for pollution control to the extent provided by W.S. 35-11-1103;
2014 total assessed value 110,889,238 x .068346 (2014 average statewide mill levy) = \$7,578,836

G (xxii) Property owned by a water and sewer district;

G (xxiii) Property of a water conservancy district;

S (xxiv) The property of veterans to the extent provided by W.S. 39-13-105; **333,359 exemptions granted in 2014, totaling \$5,754,429.47**

39-13-105. Veterans Exemptions. What is the Veterans' Exemption?

- The State of Wyoming Legislature budgets funding to assist Veterans of foreign wars in paying property taxes. The appropriation is found in the State Treasurers budget.
- The County Assessor's Office administers the exemption based on statute and Department of Revenue Rules and Regulations.
- Effective January 1, 2007 there is no maximum benefit.

Who Qualifies?

- Veterans who are Wyoming residents for a minimum of three years preceding qualifying for the benefit.
- Veterans who have written discharge (DD-214 or equivalent) from active duty military service.
- Served during an armed conflict and received the Armed Forces Expeditionary Medal (AFEM) or equivalent.
- Each Veteran must appear in person at their local County Assessor's office to qualify.
- A disabled veteran with a compensable service connected disability certified by the veteran's administration or a branch of the armed forces of the United States is eligible for the exemption regardless of the time of service. Forms are available in the County Assessor's office.
- The surviving spouse of qualifying Veteran may be eligible to continue this exemption: they must reside in Wyoming and not remarry.

How can the Exemption be used?

- The exemption may be used on property tax and it reduces the assessed valuation by 3000 annually. The tax dollar amount varies depending on mill levy for tax district. Approximate amount \$200.00. Eligible property must be owned by the Veteran and/or Spouse as of January 1st.
- Veterans MUST contact their local County Assessor's office each year after January 1st or before the 4th Monday in May.
 - OR

County fees for licensing a vehicle (not sales tax) may be reduced by 3000 assessed dollars (approximately \$90.00) annually. More than one vehicle may qualify, not to exceed a total of \$90.00 per year.

S (xxv) Property used for schools, museums, orphan asylums or hospitals to the extent they are not used for private profit. As used in this paragraph, "museum" means as defined in W.S. 34-23-101(a)(iv);

S (xxvi) Property owned and used by a secret and benevolent society or association which is directly beneficial to the people of this state to the extent it is not used for private profit nor primarily for commercial purposes by the society, association or lessee thereof;

S (xxvii) Property owned by a nonprofit society, foundation or association and used primarily as a community area center in which presentations in music, the arts and related fields are made in order to foster public interest and education therein, to the extent and in the proportion that receipts and revenues attributable to the above specified presentations bear to total receipts and revenues from the use and operation of the center including rentals and revenues received for the commercial use of the center not attributable to the above specified presentations;

(C) (xxviii) Lands for mines or mining claims as prescribed by section 3, article 15, Wyoming constitution and defined by W.S. 39-11-102(c)(viii); *Pursuant to Department rules, up to 40 acres is removed from taxation for surface owner. Constitution states ad valorem taxes from produced mineral are in lieu of tax on the surface.*

E (xxix) Intangible personal property as provided by subsection (b) of this section, and except as specified in W.S. 39-13-103(b)(xi);

(xxx) Other property as provided by law;

E (xxxii) All livestock including livestock in feed lots being fed for slaughter. This exemption applies only to ad valorem taxation. Any other special tax which is levied on livestock for a particular purpose based on the assessment value established by the department of revenue is not affected by this exemption;

S (xxxiii) Any improvement to residential property making entrance to or common facilities within the property accessible to a handicapped person;

G (xxxiiii) Real and personal property owned by an irrigation district created under W.S. 41-7-201 through 41-7-210 or a weed and pest control district created under W.S. 11-5-101 et seq. which is essential to the operation and maintenance of the district and which is used for no business or commercial activity unrelated to the operation and maintenance of the district;

E (xxxv) Mobile machinery registered under W.S. 31-18-203 through 31-18-208;

S (xxxvi) Property owned and used by a nonprofit corporation serving persons with disabilities, mental illnesses or substance abuse problems, or operating a family violence project to the extent it is not used for private profit nor primarily for commercial purposes;

G (xxxvi) Real property owned by the Wyoming game and fish commission. Nothing in this exemption affects the special tax levied under W.S. 39-13-103(b)(xii);

G (xxxvii) Property owned by a conservation district formed pursuant to the Wyoming Conservation Districts Law, W.S. 11-16-101 through 11-16-134;

E (xxxviii) Any improvements and land amenities, including but not limited to streets, curbs, gutters, utilities, sewer or water infrastructure that may contribute to the value of the land, on real property owned by a community development organization. The amount of the exemption shall be reported by the county assessor on the abstract submitted to the state board of equalization as prescribed by W.S. 39-11-102.1(c)(ii). This exemption shall cease to apply to improvements and land amenities on real property from and after the date the real property is sold or leased by the community development organization. As used in this paragraph, "community development organization" means a group of private citizens organized as a business entity authorized to do business in this state for the purpose of working with new, existing or expanding business for the creation of new jobs, capital investment and other economic or community development benefits throughout its community or county, which organization is authorized as a nonprofit commercially oriented organization under 26 U.S.C. section 501(c)(3) or (6). In addition, the executive head of the community development association shall certify under oath to the assessor that:

(A) The organization has no private stock and does not distribute profit to its owners or members;

(B) The organization utilizes the real property subject to this paragraph to attract new businesses to the community for the purpose of creating new jobs, capital investment and economic development;

(C) Each of the organization's officers, directors and employees has agreed in writing that proprietary information, confidential information and any other information which has not been publicly released shall not be used in any way for business, personal or family gain; and

(D) The lease, sale or other transfer of the real property subject to this paragraph is open to potential prospects of the community development organization which will further the purposes specified in subparagraph (B) of this paragraph and is not limited to the members of the organization.

2014 total assessed value 760,651 x .068346 (2014 average statewide mill levy) = \$51,987

S (xxxix) Property owned and used by any fraternal organization officially recognized by the University of Wyoming or any Wyoming community college to the extent it is not used for private profit nor primarily for commercial purposes by the organization;

S (xl) Property owned and used by any senior citizens center to the extent it is not used for private profit nor primarily for commercial purposes by the center;

S (xli) Property owned and used by a charitable society or association, if the property is not for investment purposes but rather the property is used directly for the operation of the charity and which is directly beneficial to the people of this state.

E (b) The following shall be exempt from property taxation: *(Legislative Task Force on Intangibles was appointed to research the topic in depth. Changes were effective in 2006)*

(i) Goodwill if established and separately identified on a company's books and records, or affirmed by generally accepted accounting, or appraisal, principles;

(ii) Any of the following intangible items:

(A) Workforce in place including its composition and terms and condition, contractual or otherwise, of its employment;

(B) Business books and records, operating systems or any other information base including lists or other information with respect to current or prospective customers;

(C) Any patent, copyright, formula, process, design, pattern, know-how, format, proprietary computer software or other similar items;

(D) Any customer-based intangible. As used in this subparagraph, "customer-based intangible" means composition of market, market share and any other value resulting from future provision of goods or services pursuant to relationships, contractual or otherwise, in the ordinary course of business with customers. In the case of a financial institution, "customer-based intangible" includes deposit base and similar items;

(E) Any supplier-based intangible. As used in this subparagraph, "supplier-based intangible" means any value resulting from future acquisitions of goods or services pursuant to relationships, contractual or otherwise, in the ordinary course of business with suppliers of goods or services to be used or sold by the taxpayer.

(iii) Any license, permit or other right granted by a person, or by a governmental unit or an agency or instrumentality thereof;

(iv) Any covenant not to compete, or other arrangement to the extent such arrangement has substantially the same effect as a covenant not to compete, entered into in connection with an acquisition directly or indirectly of an interest in a trade or business or substantial portion thereof;

(v) Any franchise, trademark or trade name;

(vi) Any of the following intangible items:

(A) Money and cash on hand including currency, gold, silver and other coin, bank drafts, certified checks and cashier's checks;

(B) Money on deposit;

- (C) Accounts receivable and other credits;
- (D) Bonds, promissory notes, debentures and other evidences of debt;
- (E) Shares of stock or other written evidence of ownership;
- (F) Judgments for the payment of money;
- (G) Annuities and annuity contracts.

S W.S.15-10-107. Housing Projects. The property of a municipality or county acquired or held pursuant to this chapter is public property and exempt from all taxes and special assessment of any public body. These include all property held by a Housing Authority.

E W.S. 15-1-708. Real or personal property within a project owned and leased by a municipality or county under authorization of the "Industrial Development Projects Act" (W.S. 15-1-701 et seq.) is either taxable or exempt pursuant to specific provisions. Projects initiated after 2-16-67 are exempt from ad valorem taxes, however the governing body shall negotiate with the proposed lessee an annual fee in lieu of taxes...

WYOMING DEPARTMENT OF REVENUE

CHAPTER 14

PROPERTY TAX EXEMPTION STANDARDS

Section 1. Authority.

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

Section 2. Purpose

These rules are intended to supplement W.S. 39-11-105 by implementing standards to provide a reference to accepted definitions, procedures and criteria for the exemption from assessment of taxation of real and personal property.

Section 3. Considerations.

(a) For county assessed property, county assessors are responsible for making the initial determination of exemption and are the custodian of any application requesting exemption.

(i) For publicly owned property the assessor begins with the legal presumption the property is exempt.

(ii) For all other property, both real and personal, the exemption process begins with the legal presumption the property is assessable utilizing the established principle that taxation is the rule, and exemptions are not presumed.

(b) For Department assessed property, the Property Tax Division Administrator is responsible for making the initial determination of exemption and is the custodian of any application requesting exemption.

(i) For all property, both real and personal, the exemption process begins with the legal presumption the property is assessable utilizing the established principle that taxation is the rule, and exemptions are not presumed.

(c) Three considerations are typically involved in determining whether a property should be exempt:

(i) Ownership of the property;

(ii) Use of the property; and

(iii) Type of property.

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(d) In accordance with W.S. 39-13-102(q)(i-v) exemption applications and information are confidential. Taxpayer return information shall include, but not be limited to all statements, reports summaries, and all other data and documents under audit or provided by the taxpayer in accordance with law.

Section 4. Burden of proof.

(a) Except for publicly-owned property, the burden is on the owner to prove the property meets exemption requirements. An affidavit or similar form is recommended to establish basic facts on ownership, use and type of property.

(b) For publicly owned property, the burden is on the taxing authority to establish taxability.

Section 5. Publicly owned property - W.S. 39-11-105(a)(i)-(vi).

(a) Publicly owned property is not, per se, exempt from taxation. The property is exempt only "when used primarily for a governmental purpose."

(b) The phrase "governmental purpose" cannot be precisely defined. The following considerations should be evaluated:

(i) If a service or function is obligatory (one the governmental entity must perform as a legal duty imposed by statute), the function is governmental and the associated property is exempt.

(ii) If a service is rendered gratuitously, supported by taxes, and for the public welfare or enjoyment generally, the property associated with providing such service is exempt.

(iii) Property owned by a governmental entity acting in its proprietary capacity is not exempt, (e.g. where a city enters the field of private competitive business for profit or into activities which may be and frequently are carried on through private enterprises).

(iv) Governmental property subject to the payment of service (user) fees is not exempt unless the specific use is provided by statute (e.g., public sewer and water services).

(A) Municipally-owned electric utility plants are proprietary functions supported by service fees. The function is not specifically recognized a exempt by statute.

(B) Limited property associated with a municipally-owned utility

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used to light streets, direct traffic and light city offices, is exempt as a service for the public welfare generally. Such property of the municipal plants is exempt.

(v) Vacant land is not recognized as a governmental purpose, except where statutory authority exists requiring the entity to acquire and hold lands for future governmental use.

(c) All real and personal property located within a development area under the direction of a municipality or downtown development authority is subject to ad valorem taxes unless otherwise exempt by specific provision of law. W.S. 15-9-222.

(d) Real or personal property within a project owned and leased by a municipality or county under authorization of the "Industrial Development Projects Act" (W.S. 15-1-701 et seq.) is either taxable or exempt pursuant to specific provisions in W.S. 15-1-708.

(e) Property owned or foreclosed by the State Loan and Investment Board may be exempt. Under W.S. 11-34-126, all real estate and other property owned by the State Loan and Investment Board is exempt. The State Loan and Investment Board is deemed the owner of any property from the date it is bid in at the foreclosure sale. No exemption is allowed however if redemption of the property is made, or the State Loan and Investment Board does not become "owner" before the fourth Monday in June of the current tax year.

(f) Property which, by reason of bond default or conveyance, comes under ownership of the State for purposes of mine reclamation is exempt.

(g) Rights of way or easements reserved to the federal government in patents which are dedicated to a public use, are exempt and not assessable against the owner in fee.

(h) Property of the American Red Cross, as an instrumentality of the federal government, is exempt if used primarily for governmental purposes.

Section 6. Indian property - W.S. 39-11-105(a)(i) and 39-11-103.

Real property owned by the United States in trust for the benefit of an individual Indian is exempt, whether the property is located on or off-reservation.

Section 7. Church property - W.S. 39-11-105(a)(vii).

(a) The word "exclusively" shall not be construed so narrowly and literally that it defeats the purpose of the exemption. Any use, however, other than one qualifying as religious worship under the statute must be de minimis (truly minor). As an example, the receipt of pay for temporary use of church property, when not

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needed or desired for religious services, is minor and will not affect the exemption.

(b) The real property exemption for religious worship, church schools and church parsonages, includes land around such institutions reasonably necessary for convenient ingress and egress, light, air, or appropriate ornament. However, lots adjacent to a church building which are not reasonably needed for the convenient enjoyment of the building as a church are not exempt.

(c) Property used for religious worship together with other multiple uses including educational, commercial, social or charitable, is not exempt. (Kings Ranch, #85-4)

(d) A "church school" is one operated under the auspices or control of a local church, religious congregation, or denomination established to promote and promulgate the commonly held religious doctrines of the group, though it may also include basic academic subjects in its curriculum.

(e) The assessor may consider evidence of sales/use tax exemption as a qualified religious organization granted by the State pursuant to W.S. 39-15-105(a)(iv)(B).

Section 8. Fire engines, stations and fire extinguishing equipment - W.S. 39-11- 105(a)(x).

(a) "Fire engines or stations" mean dedicated equipment and land and improvements similar to that owned by governmental entities as fire engines or fire stations used exclusively to support firefighting activities. The fundamental basis for the exemption is the benefit conferred upon the public by privately-owned fire engines and fire stations, and the consequent relief, to some extent, of the burden upon the state to use its facilities and equipment to support firefighting activities.

(b) "Equipment used to extinguish fires" means equipment functionally capable of extinguishing fires, which is primarily and typically used for fire suppression. The phrase does not include equipment used to protect the health or safety of employees in fire situations nor equipment used to detect the presence of fire.

(c) A partial exemption for a fire station may only be given where a distinct, identifiable portion of the property is used for qualified purposes.

(d) Notification

(i) Annually, on or before October 15th, fire extinguishing exemption application forms and instructions shall be made available for review by taxpayers and/or agents at the Department's website located at <http://revenue.wyo.gov>.

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(ii) Annually, on or before October 15th, the County Assessor shall provide standard exemption application forms and instructions to taxpayers who have made a request for said forms or has filed fire extinguishing exemption forms during the previous assessment year.

(e) Annually, on or before February 15th of each year, excluding holidays and weekends, all taxpayers and/or agents shall submit completed applications requesting property tax exemption for fire extinguishing property on the application form noted in this Section to the County Assessor for property assessed pursuant to W.S. 39-13-103(b) and the Department for property assessed pursuant to W.S. 39-13-102(m). Any application which is found to be incomplete or submitted after the deadline shall be denied in its entirety.

(f) The County Assessor or the Department of Revenue may contract with independent appraisers to determine the value of the fire extinguishing property. In such instances, the appraisals provided shall, at a minimum, conform to the appraisal methods prescribed and interpreted by Department Rules and Uniform Standards of Professional Appraisal Practice as defined in Chapter 9. The appraisal shall be sufficiently detailed to identify the asset investments under application and its contributing value, as part of the value of the whole.

(g) Decision and Appeal

(i) Annually, on or before May 1st or as soon as possible thereafter, the County Assessor shall notify the applicants of the type and amount of exemption to be allowed for the current tax year for each application submitted. The applicant shall file written objection(s) to the County Assessor's final administrative decision with the county board of equalization within thirty (30) days after the date or postmark date of the notification, whichever is later.

(ii) Annually, on or before the date set for certification of value of the respective department-assessed property, the Department of Revenue shall by letter to the applicants, certify the type and amount of exemption to be allowed for the current tax year for each application submitted. The applicant shall have thirty (30) days from the date of the final department appraisal notice of Fair Market Value and assessed value within which to file written objection(s) thereto with the State Board of Equalization.

Section 9. Property of a museum or hospital district - W.S. 39-11-105(a)(xvi).

Not all property of a museum or hospital district is exempt. A museum district may only exempt property owned for museum purposes (W.S. 18-10-203). A hospital district may only exempt property owned for hospital purposes (W.S. 35-2-403).

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Section 10. Pollution control property - W.S. 39-11-105(a)(xx) and 35-11-1103.

(a) The determination of exempt value shall be made by reasonably calculating the assessed value of the portion of the property necessary for and devoted to elimination, control or prevention of air, water and land pollution. No portion of the assessed value of property which serves other beneficial purposes and use, or which has value as the specific source of marketable byproducts, shall be exempt.

(i) The exemption calculation shall be based on information or application filed by the taxpayer or otherwise available to the assessing officer. The information shall clearly show components, use, installed cost and date of installation, including requested adjustments for functional or economic obsolescence. The assessor shall not rely upon mass asset groupings found on appraisal summary sheets without additional information detailing the components and the value for tax purposes for comparison with the value claimed exempt.

(b) "Property necessary for and devoted to elimination, control or prevention of air, water and land pollution" or "pollution control property" means facilities, installations, capitalized machinery or equipment which are primarily used for the elimination, control or prevention of air, water or land pollution consistent with the following:

(i) "Air pollution" means activities defined in W.S. 35-11-103(b)(ii).

(ii) "Water pollution" means activities defined in W.S. 35-11-103(c)(i).

(iii) "Land pollution" means contamination of soil or land by the presence of foreign substances in such quantities as may be injurious to human health or welfare, animal or plant life, or otherwise injurious to the beneficial use of the land. This term does not include routine mining operations which affect the contour, grade, presence of vegetation, presence of soil erosion, or presence of wildlife habitat and resources, or such other disturbances requiring reclamation or land restoration other than activities which introduce foreign contaminants in the soil, unless such activity otherwise qualifies as air pollution or water pollution.

(c) "Other beneficial purposes" means uses of property which are of value to the taxpayer such as:

(i) Property which functions as an essential item in the commercial or industrial process or facility;

(ii) Property used for non-pollution control purposes;

(iii) Property required to meet worker safety or convenience requirements or private insurance requirements; or

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(iv) Property which affords direct cost savings to the taxpayer in material or other cost categories.

(d) "Marketable by-products" means materials collected by the equipment or property at issue which are either directly marketed or recycled within the operation or process for eventual sale or use for value.

(e) If only a portion of the property is to be exempt, the calculation shall result in a reasonable apportioning of the value of the property between pollution control and non-pollution control purposes, (e.g., other beneficial purposes or the recovery of marketable by-products), if any.

(f) Notification

(i) Annually, on or before October 15th, pollution control exemption application forms and instructions shall be made available for review by taxpayers and/or agents at the Department's website located at <http://revenue.wyo.gov>.

(ii) Annually, on or before October 15th, the County Assessor shall provide standard exemption application forms and instructions to taxpayers who have made a request for said forms or has filed pollution exemption forms during the previous assessment year.

(g) Annually, on or before February 15th of each year, excluding holidays and weekends, all taxpayers and/or agents shall submit completed applications requesting property tax exemption for pollution control property on the application form noted in this section to the County Assessor for property assessed pursuant to W.S. 39-13-103(b) and the Department for property assessed pursuant to W.S. 39-13-102(m). Any application which is found to be incomplete or submitted after the deadline shall be denied in its entirety.

(h) The County Assessor or the Department of Revenue may contract with independent appraisers to determine the value of the pollution control property. In such instances, the appraisals provided shall, at a minimum, conform to the appraisal methods prescribed and interpreted by Department Rules and Uniform Standards of Professional Appraisal Practice as defined in Chapter 9. The appraisal shall be sufficiently detailed to identify the asset investments under application and its contributing value, as part of the value of the whole.

(i) Decision and Appeal

(i) Annually, on or before May 1st or as soon as possible thereafter, the County Assessor shall notify the applicants of the type and amount of exemption to be allowed for the current tax year for each application submitted. The applicant

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shall file written objection(s) to the County Assessor's final administrative decision with the county board of equalization within thirty (30) days after the date or postmark date of the notification, whichever is later.

(ii) Annually, on or before the date set for certification of value of the respective department-assessed property, the Department of Revenue shall by letter to the applicants, certify the type and amount of exemption to be allowed for the current tax year for each application submitted. The applicant shall have thirty (30) days from the date of the final department appraisal notice of Fair Market Value and assessed value within which to file written objection(s) thereto with the State Board of Equalization.

Section 11. Intangibles W.S. 39-11-105(a)(xxix) and W.S. 39-11-105(b)

(a) Criteria for reporting of Intangible Exemptions.

(i) Requests for exemption shall be timely filed with the exemption clearly defined and supplemented by all supporting documentation as defined within these rules, on forms provided by the appropriate assessing jurisdiction. Taxpayer(s) shall not self exempt property or property considerations from their report forms. If such a condition is found, the exemption shall be denied in its entirety to the requesting taxpayer(s).

(ii) The intangible must be capable of being separately identified on the taxpayer's company:

- (A) Books and records;
- (B) Reports filed with any municipal, county, state or federal agency;
- (C) Federal income tax returns; or
- (D) Other documentation as required by the assessing jurisdiction.

(b) If an intangible is requested and it is part of property or property considerations that consist of both tangible and intangible assets, the taxpayer shall provide a documented breakout of the amounts requested via taxpayer balance sheets, historical or original cost worksheets by vintage year. Claims utilizing income calculations shall provide the itemized gross revenues, operating expenses, depreciation and amortization by asset account, all other forms of taxes by asset category and any other deductions to Net Operating Income.

(c) Documents in support of requested intangibles shall include, but not be limited to, the following:

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(i) A third party fair market value appraisal for the requested exempt intangible assets:

(ii) Copies of audited company books and records, jurisdictional regulatory reports, current federal income tax returns specifically identifying the values or assets being claimed;

(iii) Independent narrative appraisals and/or valuation engineering studies defining all requested intangible assets by: vintage year by property or property consideration, actual use, economic life's, depreciation trends, net book values and appraised fair market value can meet the definition of as noted in the beginning of this statement.

(iv) For newly merged or acquired property or property considerations, documentation for requested intangible items must be separately listed and identified within corporate records of minutes.

(d) For purposes of these rules, computer software must be separately identifiable as to which portion is the "Standard Prewritten Programs" and which portion is "Customized Software Programs".

(i) Standard Prewritten Programs shall refer to "Canned or off-the-shelf" software or software not originally developed and produced for an individual user. These programs are tangible personal property and not eligible for exemption from property taxation;

(ii) Customized Software Programs shall refer to software having the following characteristics: specifically developed for a taxpayer's sole proprietary use or an original one-of-a kind nature. These programs are intangible personal property and eligible for consideration for exemption when documented by the taxpayer.

(e) Taxpayer requests for intangible exemptions on property or property considerations must be submitted on an annual basis to the appropriate assessing jurisdiction. Prior year exemption requests and granted exemptions shall not carry forward from year to year. It is the taxpayer's responsibility to make the exemption request on an annual report to the appropriate assessing jurisdiction.

(f) The assessing jurisdiction shall as part of the final fair market value appraisal provide to the taxpayer the following detail:

(i) Itemized listing for all requested intangibles;

(ii) Statement of whether the exemption was granted or denied;

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- (iii) Explanation for all denied exemption items;
- (iv) Calculations on determination for all granted exemption amounts;
- (v) Appraisal methods utilized to determine exemption amounts;
- (vi) Appeal rights, if separate from the final fair market value of the property.

(g) Annual Report Audit Rights and Responsibilities: The appropriate assessing jurisdiction reserves the right to engage the State of Wyoming, Department of Audit or a third party designee to conduct ad valorem tax audits on reporting taxpayer's.

Section 12. Schools, orphan asylums and hospitals - W.S. 39-11-105(a)(xxv).

(a) The fundamental basis for this exemption is the benefit conferred upon the public by schools, orphan asylums and hospitals, and the consequent relief, to some extent, of the burden upon the state to educate, care and advance the interests of its citizens. Such institutions thus confer a benefit upon the general citizenry of the state and render an essential service for which they are relieved of certain burdens of taxation.

(b) "Schools" means property owned by private educational institutions and used primarily to provide "traditional education" equivalent to public education. "Traditional education" means systematic instruction in useful branches of learning afforded through methods common to public schools and educational institutions, directed at an indefinite class of persons, which benefits the general public indirectly because it is of a nature ordinarily provided by the government at taxpayer expense.

(i) "Traditional" may include courses offering specialized instruction such as those centered around teaching outdoor leadership and practical field experience to professionals in the field of outdoor education.

(ii) "Traditional" does not include continuing education or education for the professional advancement of an organization's members.

(iii) An entity is rebuttably presumed to be a "school" if it possesses a license and teacher certification from the Wyoming Department of Education, or evidence of courses for which college or university credit is given.

(c) "Hospital" means property used to provide either traditional hospital or nursing home care, promote health care, or provide health related assistance to the general public. In general the institution shall have policies which reflect

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recognized standards adopted by public health care institutions therefore lessening governmental responsibility in this area.

(i) The institution shall provide health related assistance to the general public without regard to race, religion or gender.

(ii) Indigent care shall be afforded through admission to the institution based on the clinical judgment of the physician, not upon the patient's financial ability or inability to pay.

(d) The property of schools, orphan asylums and hospitals shall not be used for private profit.

(e) If a school, orphan asylum or hospital confers benefit only upon the citizens of another state, its property is not exempt.

Section 13. Property owned and used by a secret and benevolent societies and associations - W.S. 39-11-105(a)(xxvi).

(a) "Secret" means fraternal or lodge-type societies or associations which are not necessarily secret or ritualistic.

(b) "Benevolent" includes purposes which may be deemed charitable, as well as acts dictated by kindness, good will, or a disposition to do good, the objects of which have no relation to the promotion of education, learning, or religion, the relief of the needy, the sick, or the afflicted, the support of public works, or the relief of public burdens. The term has wider significance than "charitable" as a legal tenet but shall be limited to purposes or activities of sufficient public importance and wide-spread social value.

(c) To be exempt under this section, the institution shall fulfill the above definitions, and operate primarily for non-commercial purposes without any element of private profit.

Section 14. Senior citizens' centers - W.S. 39-11-105(a)(xl).

(a) "Senior citizen centers" include property used to provide transportation, information, and recreation facilities and other services which enable senior citizens to maintain their independence and avoid institutionalization.

(i) Senior citizen meal facilities or senior citizen housing complexes which are part of a senior citizen center are exempt. For the exemption, nonprofit organizations providing meals or services to senior citizens shall possess certification of such activity by the division of public assistance and social services of the department of health and social services (or its successor).

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(ii) Housing made available to senior citizens which is not part of a senior citizens' center (such as a retirement home) is exempt only if the entity owning the property meets the criteria of a "charitable society or association" in Section 15 of this Chapter. A retirement home is taxable if the residents provide their own furnishings and are charged for the cost of operating the home, including extra amenities enjoyed by the residents. Such a retirement home constitutes a commercial enterprise, even if operated on a non-profit basis with reduced charges.

(b) In order to be exempt under this section, the senior citizen center shall be operated without any element of private profit and primarily for non-commercial purposes. The definitions and restrictions in Section 23 of this Chapter shall apply.

(c) If a senior citizens' center confers a benefit only upon the citizens of another state, its property is not exempt.

Section 15. Charitable Society or Association - W.S. 39-11-105(a)(xli).

(a) "Charity" is a gift for the benefit of an indefinite number of persons in Wyoming, by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering or constraint, by assisting them to establish themselves in life, or by erecting or maintaining public buildings or works. The fundamental basis for this exemption is the benefit conferred upon the public, and the consequent relief, to some extent, of the burden upon the state to care and advance the interest of its citizens.

(b) The property shall not be used for investment purposes as defined in Section 23 of this chapter.

(c) The property must be used directly for the operation of the charity, which would directly benefit the people of this state.

Section 16. Nonprofit corporations - W.S. 39-11-105(a)(xxxv).

(a) In order to be exempt under this section, the corporation shall demonstrate:

(i) income tax exempt status authorized by the Internal Revenue Service as a "501(c)(3)" corporation; and

(ii) the property is owned and used by the corporation to serve persons with disabilities, mental illness, substance abuse problems, or family violence problems; and

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(iii) the extent to which the property is operated without any element of private profit, and primarily for non-commercial purposes as limited and defined by Section 23 of this Chapter.

(b) Housing made available to persons with disabilities, mental illness, substance abuse or family violence problems is not exempt if the residents provide their own furnishings, and are charged for the cost of operating the housing project, which constitutes a commercial enterprise, even if operated on a non-profit basis with reduced charges.

Section 17. Veterans' Exemption W.S. 39-11-105(a)(xxiv) and W.S. 39-13-105

(a) Definitions

(i) For purposes of this Chapter, "principal residence" means the residential real property or manufactured home occupied by the veteran or qualifying surviving spouse as his or her sole or primary home.

(ii) For purposes of this Chapter, "military service" means active federal service in a branch of the armed forces of the United States, including active federal service in the National Guard or Reserve units associated with a branch of the armed forces of the United States. The term "military service" as used herein does not include "active state service" as defined in W.S. 19-7-101(a)(v), as amended, and is expressly limited to federal service under Title 10, United States code.

(iii) For purposes of this Chapter, "tax year" means the calendar year, commencing with the real property assessment date of January 1st, and ending upon December 31st. The "tax year" for motor vehicle and mobile homes shall coincide with the current enrollment period for the exemption and shall conclude on the fourth Monday in May.

(iv) For purposes of this Chapter, "other authorized service or campaign medal" shall be defined as campaign or service medal(s) authorized by the Department of Defense for service in armed conflicts in a foreign country, and issued by the Department of Defense to the veteran and enumerated on the discharge documents.

(b) Eligible veterans

(i) To be eligible to claim the exemption, any veteran deemed to meet one or more of the qualifications of W.S. 39-13-105(a) must also be a bona fide resident of the State of Wyoming for at least three (3) consecutive years immediately preceding the time of claiming the exemption.

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(A) A recently discharged veteran with a home residency of Wyoming, with no break in residency, has met this requirement.

(B) A veteran previously enrolled in the veterans exemption program who moves to another state must wait three (3) years after returning to Wyoming before qualifying for the exemption.

(ii) Annually, the Property Tax Division shall publish a complete list of qualifying expeditionary medals which will be posted on the Department's website located at <http://revenue.wyo.gov>.

(c) Proof of Eligibility – Veteran

(i) An applicant for veteran's exemption must present the County Assessor written documentation of his honorable separation, release or discharge from military service. Acceptable forms of documentation include, but are not limited to: WD AGO Form 53-55, NAVMC 78-PD, NAVPERS-533, DD Form 214, DD Form 214N, DD Form 214MC.

(A) The Assessor shall retain a copy of each veteran's qualifying separation document on file.

(d) Eligibility – Surviving Spouse

(i) The unmarried surviving spouse of any person who died while serving honorably during the war, conflict or period described in W.S. 39-13-105(a) is entitled to a veterans exemption if:

(A) The surviving spouse is a bona fide resident of Wyoming for at least three (3) years at the time of claiming exemption.

(B) The surviving spouse previously enrolled in the veterans' exemption program who moves to another state must wait three (3) years after returning to Wyoming before qualifying for exemption.

(C) Should the surviving spouse remarry, the spouse does not qualify for the veteran exemption even if the marriage ends in divorce or becomes widowed.

(ii) In order for property subject to a trust created by, or for the benefit of a surviving spouse to qualify for application of the veterans exemption, the surviving spouse must not have remarried and be the sole current beneficiary of the trust.

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(e) Limitations

(i) A qualified veteran shall be limited to an annual exemption of tax based upon the assessed value limitation specified by W.S. 39-13-105(b), notwithstanding that the veteran may have honorably served in more than one war, conflict or period designated in W.S. 39-13-105.

(ii) The exemption for real property shall only apply to the principal residence of the veteran or qualifying surviving spouse. The assessor must use prudent judgment to evaluate the factors in (A) and (B) below for purposes of determination if a property qualifies as the principal residence of the veteran or qualifying surviving spouse wishing to claim the exemption.

(A) Factors that the assessor may consider that could indicate if a residential property or manufactured home is the principal residence of the veteran or surviving spouse:

(I) The property is occupied by the qualifying veteran or surviving spouse for more than six (6) months of each year during the last three (3) consecutive years immediately prior to the time of claiming the exemption required to meet the Wyoming residency requirement, and continues to be occupied by the veteran or qualifying surviving spouse for more than six (6) months in each tax year for which the exemption is claimed;

(II) The property is the location listed on public records as the veteran's or qualifying surviving spouse's legal residence for voter registration purposes;

(III) The property is identified as the legal address for the veteran's or qualifying surviving spouse's federal income tax returns;

(IV) The property is deemed to be the principal residence of the veteran or qualifying surviving spouse by other agencies of Wyoming government or its political subdivisions;

(B) Factors that the assessor may consider that could indicate that a property is not the principal residence of the veteran or qualifying surviving spouse may include:

(I) Absence of the veteran or qualifying surviving spouse from the property for periods of longer than six (6) months in the year for which the exemption is claimed, when the absences are not due to the veteran or qualifying surviving spouse attending an institution of higher learning; being hospitalized; or being confined to nursing home, hospice, or other similar care facility;

(II) The veteran or qualifying surviving spouse claiming another

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property as his or her principal, primary, or sole residence for other state, local, or federal taxation or voting purposes;

(III) Clear physical evidence that the property is something other than the principal residence of the veteran or qualifying surviving spouse.

(iii) For purposes of this Chapter, an honorably discharged veteran or qualifying surviving spouse who has qualified for the veteran's exemption and subsequently enlists or returns to the military service of the United States may continue to claim Wyoming as his or her principal state of residence for purposes of claiming the exemption so long as he or she declares Wyoming and no other state to be his or her legal state of residency.

(iv) The exemption may be claimed by the veteran or qualifying surviving spouse in only one (1) county in Wyoming in any given tax year.

(v) Ownership limitation, as set forth by W.S. 39-13-105(c)(ii) applies to both real property and personal property, including motor vehicles.

(A) If a husband and wife are both qualifying veterans under these Rules, and own property as specified in this subsection, each spouse may claim up to the maximum assessed value exemption as permitted by Statute. If the assessed value of property owned by the married qualifying veteran applicants in joint tenancy or tenancy in common is less than the aggregated assessed value for which they are entitled to exemption, the assessor shall use his or her discretion to equally apportion the exemption between the two applicants.

(B) If two or more qualified veterans own the same principal residential property, the exemption is granted since no party receives any unearned benefits. Each party may claim up to the maximum assessed value exemption as permitted by the Statute. If the assessed value of property owned by the qualifying veteran applicants in joint tenancy or tenancy in common is less than the aggregated assessed value for which they are entitled to exemption, the assessor shall use his or her discretion to equally apportion the exemption between all the applicants.

(C) As long as the veteran or veteran's spouse is listed as an owner and the property is the principal residence, the exemption shall be granted.

(f) Application Form

(i) Pursuant to W.S. 39-11-102(c)(xiv), the Department shall prescribe the form for the veterans' exemption application. The form shall require submission of information by the claimant deemed lawfully necessary to determine the claimant's eligibility for the exemption, to adequately establish the identity of claimant for purposes of the exemption, and to ascertain that the claimant is only claiming the exemption in one county in any given tax year.

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(A) On the initial claim form, the applicant must sign exemption claim form in the presence of the County Assessor or authorized employee.

(B) The County Assessor can accept a notarized signed claim form in lieu of a signed form in the presence of the County Assessor or their authorized employee.

(ii) Annual application, after the initial application, must be submitted by the statutory deadline specified in W.S. 39-13-105(c) and can be made via telephone or other communication method. Exemption will not be allowed during any tax year in which the claimant fails to file in a timely manner.

(iii) The County Assessor is required to log the date, time and method in which an applicant files.

(g) Reporting Requirements

(i) The County Assessor shall enter all veteran exemption claims into the Veterans Exemption Database (VED) provided by the Department.

(ii) The Department, Property Tax Division, shall on or before June 1st each year, provide the County Assessor and County Treasurer a form requesting the current year's veterans' exemptions as applied for within the county. The form shall provide for separate reporting of exemptions granted under W.S. 39-13-105 and W.S. 31-3-101(b)(vii).

(iii) The report shall be returned to the Administrator, Property Tax Division, by September 1st each year as required by W.S. 39-13-102(k).

Section 18. Claimed exemptions on multiple authorities.

(a) Taxpayers may claim exemption on the basis of one or more statutory provisions. Careful analysis of the ownership and use of the property is required.

(i) For example, museum property may be exempt because: it is a public municipal museum operated for a governmental purpose under W.S. 15-1-103 and W.S. 39-11-105(a)(v); it is a public county museum operated for a governmental purpose under W.S. 18-10-101 and W.S. 39-11-105(a)(iii); it is property of a special museum district under W.S. 18-10-201 and W.S. 39-11-105(a)(xvi); or it is owned by a non-profit entity qualifying as a charitable association and operated on a noncommercial basis under W.S. 39-11-105(a)(xli). Under this example only one exemption is applicable based on ownership and operation.

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(ii) Under appropriate circumstances more than one exemption provision may apply, (e.g. an entity may be both a school and a nonprofit charitable and benevolent entity owning property for a non-commercial use).

(iii) Different criteria are applicable and each shall be separately and carefully analyzed in making an exemption determination.

Section 19. Lease or rental of property.

(a) The occasional rental of property by an exempt entity, if such rental does not interfere with the use of the property consistent with the exemption standards, will not affect the exemption.

(b) With the exception of (c) and (d) below, the rental of property to an exempt entity (including rental by an exempt entity to an exempt entity) for any gain or profit shall render the property taxable. The commercial use of the property by the owner is part of its total use, and therefore an exemption is not available.

(c) The leasing of publicly owned property is not, of itself, a use for nongovernmental purposes if the primary use is reasonably necessary to the efficient provision of a governmental function or service. The fact a governmental entity accomplishes such function through a lessee will not affect the exemption. If, however, governmental property is used by a lessee for non-governmental purposes, the property is not exempt.

(d) Leased property owned by the State Loan and Investment Board through foreclosure is exempt.

(e) If a lease arrangement results in taxability of property owned by an exempt entity, the exempt entity owes the tax. The lessee shall not be assessed as leaseholds are not subject to taxation.

Section 20. Partial exemption.

(a) A partial exemption may only be allowed where a separately identifiable portion of the property is used for qualified purposes (either primarily or exclusively, based on the legal requirement). Where a partial exemption is allowed, the non-exempt portion shall be taxed according to its proportionate value, if any.

(b) A partial exemption may not be granted based upon percentage use of shared or common space or facilities. If a shared use is present a decision must be made as to whether the shared use is of such nature or duration as to invalidate the exemption.

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Section 21. Undeveloped, unconstructed or unused property.

(a) For exemptions requiring a specific use to qualify, neither ownership of the property nor stated objectives of the entity's organization is sufficient. To justify an exemption, actual and immediate use of the property consistent with the applicable exemption standard is required. The mere holding of the property by an entity for future or prospective use is not sufficient.

(b) An exemption may be granted once construction or use commences consistent with the exempt purpose.

Section 22. Conveyances.

(a) Any property, title to which is transferred of record to an exempt entity prior to January 1 of any given year, is not subject to taxation for that year provided an exemption otherwise applies.

(b) With the exception of (c) below, if title to property is transferred of record after January 1, the property is taxable for the entire year.

(c) Property of the State Loan and Investment Board is exempt if it becomes "owner" of the property pursuant to W.S. 11-34-126 before the fourth Monday in June.

(d) There is no authority for the county to pro rate taxes on real property. The proration of taxes is a private, contractual matter between the parties to a conveyance. Absent a contractual arrangement, the provisions of W.S. 39-13-103(c) and 39-13- 107(b)(i)(E) apply.

Section 23. Exemption denial for property used for private profit, investment purposes or primarily for commercial purposes.

(a) For exemptions that require that property use cannot be for private profit, primarily for commercial purposes, or for investment purposes, the following shall apply.

(i) In making a determination of use for private profit, one distinctive feature is whether the entity has capital stock and a provision for dividends of profits, or whether it derives funds mainly from the public and private charity, holding them in trust to be expended only for charitable and benevolent purposes.

(A) An institution may charge fees or engage in business, but no gain or value may be distributed to members or stockholders. The officers and members may have no pecuniary interest in the property from which they gain. Payments made to

WYOMING DEPARTMENT OF REVENUE

officers, employees, contractors and suppliers shall be reasonable and not an indirect means of conferring gain or profit to private persons.

(B) Revenue from fees paid by recipients of the charity or services shall be devoted only to the maintenance of the institution or its purposes.

(C) A grant of sales/use tax exempt status by the State as a qualified charitable organization, or the grant of income tax exempt status by the Internal Revenue Service as a "501(c)(3)" or similar organization, is not binding in making the determination of whether the property of the entity is exempt from property taxation. Assessors may consider compliance with and operation under the tax exempt provisions of the Internal Revenue Service Code or an exemption from sales and use tax as a rebuttable presumption the institution's operations are reasonable and not for profit.

(D) The matter of private profit concerns the way property is used, not solely the ownership thereof. The entire use of the property by all concerned shall be considered.

(ii) The property at issue shall not be used primarily for a "commercial purpose", that is use of property or any portion thereof to provide services, merchandise, area or activities for a charge, which are generally obtainable from any commercial enterprise and are collateral to the purpose of the entity.

(A) Commercial purpose includes, without limitation, the operation for charge of bars, restaurants, dancing areas, merchandise shops, housing, theaters and bowling alleys.

(B) The use of property for commercial purpose is controlling, not whether or not a profit is actually made nor how the revenue is ultimately used. If an activity is considered "commercial", it does not become "non-commercial" merely because the revenue derived from the commercial use is devoted to charitable or authorized purposes.



State of Wyoming

Fire Suppression Exemption Application Form

PART 1 – Tax Payer Identification	
1. Company Name/Applicant:	
2. Address:	3. Primary SIC / NAICS Code:
4. City, State:	5. Zip Code:

PART 2 – Company Representative		
6. Name:	7. Position/Title:	
8. E-Mail Address:	9. Phone:	10. Fax:

PART 3 – Plant / Property Location		
11. Plant Name / Location: (Address and Legal Description)		12. Date Plant Placed In Operations:
Operations Conducted: (Describe Property, Facility, or Equipment)		
14. County:	15. Tax District:	16. Assessing / Valuation Jurisdiction: Local County Assessment <input type="checkbox"/>

PART 4 – Exemption Request		
17. Fire Suppression Facility, Device, Method, Machinery or Equipment: (Describe Type & Process)		
18. Make:	19. Model:	20. Serial Number / ID Number:
21. Date Placed In Operations:		22. Portion or Control Applicable: (%)

PART 5 – Installed Cost			
23. Installed/Acquired Cost:	24. Annual Depreciation:	25. Acc. Depreciation:	26. Net Book Value:
27. Installed Year:	28. Useful Life: (Yrs.)	29. Remaining Life: (Yrs.)	

Note for Part 5, #23. If Installed/Acquired Cost Differs from Original Reported Cost please submit explanation below (i.e. expansion, replacement, repair, accounting adjustment ect.)

PART 6 – Construction Work In Process
30. CWIP Supplemental Detail:

PART 7 – Certification
31. The forgoing information is submitted in accordance with the provisions of Section 39-11-105, (a), (x), and they Wyoming Dept. of Revenue Rules & Regulations, and is true and correct to the best of my knowledge, information and believed under penalty of perjury.
Signature: _____
Title: _____
Date: _____

TAX EXEMPTION OF FIRE SUPPRESSION PROPERTY

INSTRUCTIONS FOR SUBMITTING APPLICATION

Excerpt from Wyoming Department of Revenue, Rule & Regulations.

Chapter 14, Section 8, 2014

Property Tax Exemption Standards –

“Fire engines or a station” means dedicated equipment and land and improvements similar to that owned by governmental entities as fire engines or fire stations used exclusively to support fire fighting activities. The fundamental basis for the exemption is the benefit conferred upon the public by privately-owned fire engines and fire stations, and the consequent relief, to some extent, of the burden upon the state to use its facilities and equipment to support fire fighting activities.

“Equipment used to extinguish fires” means equipment functionally capable of extinguishing fires, which is primarily and typically used for fire suppression. **The phrase does not include equipment used to protect the health or safety of employees in fire situations nor equipment used to detect the presence of fire.**

Applicants seeking tax exemption of facilities and/or equipment used for Fire Suppression, as provided by Section 39-11-105, (a) (x), SHALL:

- (A) Complete an application for each item of exemption being sought, and submit by mail. Application must be submitted, annually on or before February 15th (excluding weekends/holidays). Incomplete applications or those received after the deadline will not be accepted or considered for exemption.

County Assessed Properties:

County Assessor's Office (Where Property/Equipment is Located)

- (B) Attach additional sheets where necessary, with required information identified by corresponding item numbers from the application.

(PART 1 & 2 – Tax Payer & Representative Identification)

Self Explanatory

(PART 3 – Plant & Property Location)

Describe the location and nature of the operating property where the fire suppression equipment is operated. Include physical address and/or legal description of the property, county, tax district and date placed into service.

(PART 4 – Exemption Request)

Detailed description of the individual facility, device, equipment, etc. being considered for exemption (extinguisher, fire engine, sprinkler system, etc.). One item per application, do not combine multiple pieces of equipment on an application. Include Make, Model, and/or Serial Number (or any other identifiers) and date placed into operations.

(PART 5 – Installed Cost)

Self Explanatory

(PART 6 – Construction Work In Progress)

Provide any supplemental detail, including cost information for fire suppression equipment included within Construction Work In Progress accounts.



LARAMIE COUNTY ASSESSOR

KENNETH GUILLE

PROPERTY TAX EXEMPTION APPLICATION LARAMIE COUNTY, WYOMING

The following application must be submitted prior to exemption consideration on real and/or personal property. All areas must be completed.

We respectfully request you exempt the following property from assessment as of January 1, 20_____
(W.S. 39-13-103(b)(i)(A)).

1. Name in which the property is owned: _____

2. Legal description of property (Account Number may be substituted): _____

3. Exemption request for (check all that apply): ___ Land ___ Improvements ___ Personal Property

Explain in detail how the property is used: _____

5. Under what statutory authority are you applying for exemption? _____

6. Attach the articles of incorporation, by-laws, title of ownership, IRS exemption status, sales tax exemption status or other information which may be helpful in determining the exemption qualification of the property under consideration.

The foregoing information is submitted in accordance with W.S. 39-11-105, and is true and correct to the best of my knowledge, information and belief under penalty of perjury. Should the status or use of the property change, I understand I must notify the Assessor immediately.

Signature: _____ Title: _____

Printed/Typed Name: _____ Date: _____

Mailing Address: _____ Phone Number: _____

_____ E-mail address: _____

RETURN TO

Laramie County Governmental Complex - 309 West 20th Street - Suite 1100
P.O. Box 307, Cheyenne, Wyoming 82003-0307
(307) 633-4307 FAX (307) 633-4474
Web Site: www.laramiecounty.com

**INSTRUCTIONS FOR
EXEMPTION APPLICATION FORM**

The exemption application with original signature must be submitted to the Assessor's office with the pertinent information in order to be considered for any exemption on real or personal property. Exemption will only be considered for the year listed on the form and future years.
EXEMPTIONS ARE NOT RETROACTIVE.

Item 1. Name of individuals or corporations who own the property and percent of ownership if appropriate. This is as it is listed on recorded deeds or other instruments.

Item 2. Legal description and address of property. The account number used by the Assessor's office may be used in place of the legal.

Item 3. Check all that apply. Improvements include structures and site improvements. If personal property is included in the application, attach a detailed listing. If the personal property is a mobile home, attach copy of title.

Item 4. Explain how the property is used and any comments to support the exemption request.

Item 5. Cite the specific statutes which you feel qualify the property for exemption.

Item 6. Supply clear copies of all documents or information that supports your claim for exemption.

NOTE: You will be notified in writing of the review and status of the exemption.



State of Wyoming Pollution Control Exemption Application Form

PART 1 – Tax Payer Identification		
1. Company Name/Applicant:		
2. Address:	3. Primary SIC / NAICS Code:	
4. City, State:	5. Zip Code:	

PART 2 – Company Representative		
6. Name:	7. Position/Title:	
8. E-Mail Address:	9. Phone:	10. Fax:

PART 3 – Plant / Property Location		
11. Plant Name / Location: (Address and Legal Description)		12. Date Plant Placed In Operations:
Operations Conducted: (Describe Property, Facility, or Equipment)		
14. County:	15. Tax District:	16. Assessing / Valuation Jurisdiction: Local County Assessment <input type="checkbox"/>

PART 4 – Exemption Request		
17. Pollution Control Facility, Device, Method, Machinery or Equipment: (Describe Type & Process)		
18. Make:	19. Model:	20. Serial Number / ID Number:
21. Date Placed In Operations:	22. Pollutants Controlled:	23. Portion or Control Applicable: (%)
24. Government Agency, and Specific Citation of Law, Requiring Pollution Control Facility: (If Specific Citation Is Not Listed, Exemption Will Be Denied In Its Entirety)		

PART 5 – Installed Cost			
25. Installed/Acquired Cost:	26. Annual Depreciation:	27. Acc. Depreciation:	28. Net Book Value:
29. Installed Year:	30. Useful Life: (Yrs.)	31. Remaining Life: (Yrs.)	

Note for Part 5, #25. If Installed/Acquired Cost Differs from Original Reported Cost please submit explanation below (i.e. expansion, replacement, repair, accounting adjustment ect.)

PART 6 – Emissions / Marketable By-Product				
32. Contaminant Emitted:	Control Efficiency		Emission Weight Rate	
	Design	Actual	With Facility	Without Facility
33. Height of Discharge Above Ground: (Feet)				
34. Describe Pollutants Recovered & Considered Marketable:				

PART 7 – Construction Work In Process
35. CWIP supplemental Detail:

PART 8 – Certification
36. The foregoing information is submitted in accordance with the provisions of Section 35-11-1103, Wyoming Statutes, 1998 as amended, and is true and correct to the best of my knowledge, information and believed under penalty of perjury.
Signature: _____
Title: _____
Date: _____

TAX EXEMPTION OF POLLUTION CONTROL PROPERTY

INSTRUCTIONS FOR SUBMITTING APPLICATION

Excerpt from Wyoming Environmental Quality Act relating to property tax exemptions on facilities used in Pollution Control.

35-11-1103, Wyoming Statutes, 1998

Property Exempt From Property Taxation--The following property is exempt from Property taxation pursuant to the provisions of this act and includes facilities, installations, machinery or equipment attached or unattached to real property and designed, installed and utilized primarily for the elimination, control or prevention of air, water, or land pollution, or in the event such facility, installation, equipment or machinery shall also serve other beneficial purposes and use, such portion of the assessed valuation thereof as may be reasonably calculated to be necessary for and devoted to elimination, control or prevention of air, water and land pollution. The department of revenue shall determine the exempt portion on all property assessed pursuant to W. S. 39-13-102(m). The county assessor shall determine the exempt portion on all property assessed pursuant to W.S. 39-13-103(b). The determination shall not include as exempt any portion of any facilities, which have value as the specific source of marketable byproducts.

Applicants seeking tax exemption of facilities and/or equipment used for Pollution Control as provided by Section 35-11-1103, Wyoming Statutes, 1998 as amended, SHALL:

- (A) Complete an application for each item of exemption being sought, and submit by mail. Application must be submitted annually, on or before February 15th (excluding weekends / holiday). Incomplete applications or those received after the deadline will not be accepted or considered for exemption.

County Assessed Properties:

County Assessor's Office (Where Property/Equipment Is Located)

- (B) Attach additional sheets where necessary, with required information identified by corresponding item numbers from the application.

(PART 1 & 2 – Tax Payer & Representative Identification)

Self Explanatory

(PART 3 – Plant & Property Location)

Describe the location and nature of the operating property where the pollution control equipment is operated. Include physical address and/or legal description of the property, county, and tax district, date placed into service.

(PART 4 – Exemption Request)

Detailed description of the individual facility, device, equipment, etc. being considered for exemption (wet scrubber, electrostatic precipitators, etc.). One item per application, do not combine multiple pieces of equipment on an application. Include Make, Model, and/or Serial Number (or any other identifiers), date placed into operations, and pollutant contained.

Cite the government agency & specific citation of law mandating pollution control.

Citation Example: Wyoming Environmental Quality Act – 35-11-301 (a)(i); WDEQ Application 06-852 in accordance with Chapter 3, Section 9 of the Wyoming Water Quality Rules & Regulations.

Any applications failing to provide this information will be denied in their entirety.

(PART 5 – Installed Cost)

Self Explanatory

(PART 6 – Emissions / Marketable By-Product)

(Line Items 32 & 33) If applicable. List the contaminants which evolve from the unit process and which are discharged into the air, water or land. The rates of emissions with and without the facility should be expressed in pounds per hour and tons per year and the efficiency of control shown on the basis of design and actual performance test.

(Line Item 34) If pollutants are considered wasted, describe the method of disposal and retention of material. If collected material is recycled within the operation, indicate the portion, which is considered recoverable as a marketable product.

If such material is recovered directly as marketable by-product, indicate the portion of such material, which is thus disposed. Describe the pollutants recovered and marketable. Provide an explanation of the marketing process and the revenue agreements and how the revenue is handled in the accounting process.

(PART 7 – Construction Work In Progress)

Provide any supplemental detail, including cost information for pollution control including within Construction Work In Progress accounts.

Sublette County
OFFICE OF COUNTY ASSESSOR
P.O. BOX 2057, Pinedale, WY 82941

I. Jeness Saxton, County Assessor
assessor@sublettewyo.com

(307) 367-4374, 276-3827
Fax (307) 367-3342

PROPERTY TAX EXEMPTION APPLICATION
SUBLETTE COUNTY, WYOMING

**The following application must be submitted prior to exemption consideration
on real and/or personal property. All areas must be completed.**

We respectfully request you exempt the following property from assessment as of January 1, 20____
(W.S. 39-13-103(b)(i)(A)).

1. Name in which the property is owned: _____

2. Legal description of property (Account Number may be substituted):

3. Exemption request for (check all that apply): ___ Land ___ Improvements ___ Personal Property

4. Explain in detail how the property is used:

5. Under what statutory authority are you applying for exemption? (Refer to W.S. 39-11-105)

6. Attach the articles of incorporation, by-laws, title of ownership, IRS exemption status, sales tax exemption status or other information which may be helpful in determining the exemption qualification of the property under consideration.

The foregoing information is submitted in accordance with W.S. 39-11-105, and is true and correct to the best of my knowledge, information and belief under penalty of perjury. Should the status or use of the property change, I understand I must notify the Assessor immediately.

Signature: _____ Title: _____

Printed/Typed Name: _____ Date: _____

Mailing Address: _____ Phone Number: _____

_____ E-mail address: _____

RETURN TO
SUBLETTE COUNTY ASSESSOR'S OFFICE
P.O. Box 2057, Pinedale, WY 82941
(307)367-4374 or (307)276-3827 FAX (307)367-3342
Website: www.sublettewyo.com

INSTRUCTIONS FOR EXEMPTION APPLICATION FORM

The exemption application with original signature must be submitted to the Assessor's office with the pertinent information in order to be considered for any exemption on real or personal property.

Exemption will only be considered for the year listed on the form and future years.

EXEMPTIONS ARE NOT RETROACTIVE

Item 1. Name of individuals or corporations who own the property and percent of ownership if appropriate. This is as it is listed on recorded deeds or other instruments.

Item 2. Legal description and address of property. The account number used by the Assessor's office may be used in place of the legal.

Item 3. Check all that apply. Improvements include structures and site improvements. If personal property is included in the application, attach a detailed listing. If the personal property is a mobile home, attach a copy of the title.

Item 4. Explain how the property is used and any comments to support the exemption request.

Item 5. Cite the specific statutes which you feel qualify the property for exemption. These may be found online at <http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title39/Title39.htm>
You may also come to the Assessor's Office to review the Wyoming Statutes. Exemptions are found in W.S. 39-11-105.

Item 6. Supply clear copies of all documents or information that supports your claim for exemption.

NOTE: You will be notified in writing of the review and status of the exemption.

STATE OF WYOMING
VETERANS PROPERTY TAX EXEMPTION APPLICATION FOR TAX YEAR

INSTRUCTIONS:

Please complete the name and address information boxes, and the military service information boxes on Page 2. Applicants who have not previously applied in the county named on the application must complete Section 1. Applicants who have previously qualified in the county named on the application, and whose information and status have not changed, may leave Section 1 blank and complete Section 2. All applicants must complete Section 3. Initial the appropriate box if you are claiming the exemption for your principal residence, motor vehicle(s), or both. Surviving spouses must complete Section 4. All applicants must complete the certification section. Applicants must be able to provide adequate documentation of their military service, discharge information, and Wyoming residency when submitting an initial application, when re-applying in a new tax year if the veteran's application information or status has changed, or when applying in a new tax year in a different county. You may apply for the Veterans Exemption in only one county in any given tax year. The exemption may only be applied to property taxes on your principal residence, or to registration fees for qualifying motor vehicles.

MILITARY SERVICE QUALIFICATION

Pursuant to W.S. 39-13-105, to be eligible for the Wyoming Veterans Exemption, you must meet Criteria 1 or Criteria 2 below.

CRITERIA 1. (If you meet this criteria, check "Yes" in question 1 c. on Page 2 of this form.)
I meet at least one of the following requirements:

- I am an honorably discharged veteran of the Second World War, who served in the military between December 7, 1941 and August 14, 1945.
- I am an honorably discharged veteran of the Korean War emergency, who served in the military service of the United States between June 27, 1950 and July 28, 1953.
- I am an honorably discharged veteran of the Vietnam War emergency, who served in the military service of the United States between February 28, 1961 and May 7, 1975.
- I am an honorably discharged veteran who served in the military service of the United States, 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.
- I am a disabled veteran with a compensable service connected disability certified by the veteran's administration or a branch of the armed forces of the United States.

OR

CRITERIA 2. (If you meet this criteria, initial Section 4 on Page 2 of this form.)

I meet all of these requirements:

- I am the surviving spouse of a veteran who met one or more requirements in Criteria 1 above. As a surviving spouse, I also meet all of the following requirements:
 - At the time of my spouse's death, both my spouse and I were residents of Wyoming.
 - I have been a resident of Wyoming for three years at the time of this application.
 - I have not remarried.

PRIVACY ACT NOTIFICATION

Requesting Agency: Wyoming Department of Revenue

Why This Notification Is Provided: This notification is required by the Privacy Act of 1974 (P.L. 93-597).

Authority for Collection of Information: The State of Wyoming is required to establish that individuals claiming the Veteran's property tax exemption are not filing in multiple counties during each tax year. The Social Security Number (SSN) is used to uniquely identify the taxpayer as the individual seeking to claim the exemption.

Purpose: The principal purpose for collecting information on this form, including the SSN, is to obtain the information necessary to determine whether a person is eligible for the veterans' property tax exemption under W.S. 39-13-105.

Uses: Disclosure of identifiable information, including your SSN, shall be made to the Department of Revenue, and will be made available by the Department of Revenue to Wyoming County Assessors or County Treasurers for use in tracking the applicant's veterans' exemption claim history. This information may also be disclosed to other agencies in the event of litigation involving relief granted or denied under this program.

STATE OF WYOMING, COUNTY OF
VETERANS PROPERTY TAX EXEMPTION APPLICATION

Tax District: _____

NAME AND ADDRESS INFORMATION		MIDDLE NAME		MILITARY SERVICE INFORMATION	
LAST NAME		FIRST NAME		BRANCH OF SERVICE:	
MAILING ADDRESS					
CITY		STATE		CONFLICT/MEDAL REC'D:	
PHYSICAL ADDRESS OF PRINCIPAL RESIDENCE <small>(if different than mailing address)</small>		ZIP		DATE OF ENTRY:	
		TELEPHONE NUMBER		DATE OF DISCHARGE:	
				APPLICANT IS:	

(INSTRUCTIONS ON PAGE 1)

SECTION 1. (All new applicants to this county must complete this entire Section.)

a. YES NO I am applying for the veteran's exemption in only this county for Tax Year _____. I have provided to this county a copy of my/my spouse's honorable discharge and any other documents required to determine my eligibility under W.S. 39-13-105.

b. YES NO I have been a bona fide Wyoming resident for at least three (3) years at the time of claiming the exemption.

c. YES NO I have been a bona fide Wyoming resident since: ____/____/____.

I have read the "Military Service Qualification" section on Page 1 of this form and I certify under penalty of perjury that I meet the eligibility criteria.

IF YOU ANSWERED "NO" TO ANY OF THE ABOVE 3 STATEMENTS, STOP. YOU DO NOT QUALIFY FOR THE WYOMING VETERANS EXEMPTION.

IF YOU ANSWERED "YES" ON 1 a., b., and c., please continue to Section 3.

SECTION 2. (Previous qualifying applicants to this county may use this Section.)

By initialing the box to the left, I certify under penalty of perjury that I have previously qualified for the Wyoming Veterans Exemption in this county, and that I continue to meet all eligibility requirements pursuant to W.S. 39-13-105 in effect for Tax Year _____. I am applying for the veteran's exemption in only this county for Tax Year _____.

SECTION 3. (All applicants must complete this Section. Please initial the appropriate box(es).)

<input type="checkbox"/>	As claimant applying for the Veterans exemption on my principal residence, I and/or my spouse are listed as an owner; property subject to trust created by or for the benefit of claimant and/or spouse; listed as owner on contract for deed. (Initial box to left.)
<input type="checkbox"/>	As claimant applying for the Veterans exemption on motor vehicle, I and/or my spouse are listed as an owner; property subject to trust created by or for the benefit of claimant and/or spouse. (Initial box to left.)

SECTION 4. (Surviving spouses must complete this Section.)

I am the surviving spouse of a previously qualified veteran and I meet the qualifying criteria listed for surviving spouses listed in the "Military Service Qualification" section on Page 1 of this form. By initialing the box to the left, I certify under penalty of perjury that this statement is true.

CERTIFICATION. (All applications must contain a valid signature and date to be processed.)

I certify under penalty of perjury that the information entered on this application is true, correct and complete to the best of my knowledge and belief.

Applicant's signature _____ Date _____

FOR OFFICE USE BELOW

Date application rec'd ____/____/____	Assessor/Deputy signature _____
Property Type (Real, Mobile Home, Vehicle, etc.)	Account no., GEOPIN, or Vehicle license no.
	Assessed value exempted on this application
	\$
	\$
	\$
	\$
TOTALS FOR THIS APPLICATION	

State of Wyoming
**AIRCRAFT AFFIDAVIT REQUESTING
EXEMPTION FROM PROPERTY TAX**

County Number	Parcel #	Act Number	Personal Prop. Type	DO NOT USE - FOR ASSESSOR USE ONLY
Name and address of personal property listed here: (please make any corrections here)				Date received: _____ By: _____ Please indicate location of personal property: (please make any changes here)

PERSONAL PROPERTY DETAIL LISTING: Please complete the following affidavit only if your aircraft is used solely for personal use! This form must accompany the Personal Property Declaration form in order for this request to be considered. **Must be submitted into the Assessor's Office by no later than March 1.**

Comes now the above named owner, being of lawful age and first duly sworn upon oath, and pursuant to the provisions of Wyoming Statute Title 39, does hereby swear and affirm that the following described aircraft is held and used solely for personal or family use. I am hereby requesting the said aircraft be exempted from personal property tax.

MAKE: _____ **MODEL:** _____ **YEAR:** _____ **SERIAL #:** _____

Further your affiance sayeth naught.

Signature: _____

Subscribed and sworn to me this _____ day of _____, 20_____

Notary Signature _____ Stamp _____

My commission expires _____ Fax Number _____ Email: _____

