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## **TITLE 11**

# **TETON COUNTY PROPERTY TAX REFUND PROGRAM**

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APPROVED AND ADOPTED ON JULY 11, 2023

BY THE TETON COUNTY BOARD OF COUNTY COMMISSIONERS

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**Amended - August 13, 2024**

# **CHAPTER 1 – AUTHORITY AND PURPOSE**

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## **11-1-1 AUTHORITY**

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- a. The Teton County Commissioners adopt these rules included in Title 11 - Teton County Property Tax Refund Program pursuant to W.S. 39-13-109(c)(vi) which authorizes board of county commissioners to implement a county-optional property tax refund program subject to the adoption of rules as required by W.S. 39-13-109(c)(vi)(H).

## **11-1-2 PURPOSE**

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- a. These rules, required by W.S. 39-13-109(c)(vi)(H), are intended to supplement W.S. 39-13-109(c)(vi) by implementing necessary standards for establishing income, asset, and refund limits and the necessary procedures to assist in the administration of the Teton County Property Tax Refund Program as authorized under the statute.

## **11-1-3 EFFECTIVE DATE**

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- a. These amended rules and regulations shall become effective on August 13, 2024.

## **11-1-3 APPROPRIATIONS**

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- a. The Teton County Property Tax Refund Program shall be limited by the annual appropriations made available for the program for a calendar year, if any, as determined by the Teton County Board of County Commissioners.
- b. For each calendar year the Board of County Commissioners elect to authorize appropriations for the Teton County Property Tax Refund Program, the availability of funds shall be publicized in a manner reasonably designed to notify all residents of the county of such, as well as the method by which eligible persons may obtain a refund.

## CHAPTER 2 – DEFINITIONS

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### 11-2-3 DEFINITIONS

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Definitions for purposes of this Title 11 for the Teton County Property Tax Refund Program, are:

- a. "Adult" means a person whose age is eighteen (18) years or more.
- b. "Applicant" means an individual applying for refund under W.S. 39-13-109(c)(vi), stating ownership and occupancy as to his or her principal residence.
- c. "Calendar year" means the calendar year in which the property tax is billed. Thus it refers to the tax payments which become due on September 1st of the calendar year in which they are billed and on March 1st of the following year.
- d. "Federal income tax return" means any income tax return filed with the Internal Revenue Service by an individual.
- e. "Form" means an application approved by Teton County.
- f. "Gross income" means all taxable and nontaxable income received by all adult members of the household from all sources.
- g. "Household furnishings and personal property" shall be construed to mean all tangible personal property except personal motor vehicles. It shall not include any intangible personal property as defined in W.S. 39-11-101(a)(vii).
- h. "Household assets" means real property, as defined by W.S. 39-11-101(a)(xv), and intangible and tangible personal property, as defined in W.S. 39-11-101(a)(vii) and (xvi), belonging to the members of the household.
- i. "Members of the household" means all adults whether related by blood or marriage, who reside within the same residence.
- j. "Occupied" means a person lived or dwelled in the primary residence on the property.
- k. "Personal motor vehicle" means any vehicle that can be used for personal transportation, including, but not limited to automobiles, light trucks, vans, motorcycles, snowmobiles, all-terrain vehicles, and motor homes. It shall not include trucks with more than two axles, used primarily for commercial transportation of goods.
- l. "Principal residence" is the primary residence or domicile, the address of which may be reflected on a driver's license, federal income tax return, and/or voter registration. Portions of said residence used for business purposes are not considered part of the

principal residence; property taxes deducted as expenses of the business conducted in the residence shall be excluded from consideration for relief under this program.

- m. "Refund" means a repayment by the County of property taxes timely paid, which is no later than the first Monday in June, by the applicant for the preceding year on an applicant's principal residence plus land in amount determined by the County pursuant to W.S. 39-13-109(c)(vi) and these rules.
- n. "Resident" means a person who physically lives in Wyoming for more than one-half (1/2) of the year; however, no person shall be deemed to have lost residency by reason of absence on business of the United States, or of the state, or in the military or naval service of the United States. A qualifying resident must satisfy the residency requirement for each of the five (5) years preceding the year of the application for refund under this program.
- o. "Taxable and nontaxable income" means all income of all adult members of the household including, but not limited to:
  - (i) Wages;
  - (ii) Net self-employment income;
  - (iii) Unemployment compensation;
  - (iv) Worker's compensation;
  - (v) Lease payments;
  - (vi) Net rental income;
  - (vii) All interest earnings;
  - (viii) Social security income;
  - (ix) All retirement plans; and
  - (x) Alimony

# CHAPTER 3 – QUALIFICATION APPLICATION

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## 11-3-1 QUALIFICATION FOR ELIGIBILITY

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- a. An applicant must have been a resident, as defined above, of the state of Wyoming for a period of not less than five (5) years prior to the year in which he/she applies for a refund under W.S. 39-13-109(c)(vi). For purposes of this provision, the five-year period must be continuous. When a joint application is filed because the property is jointly owned, at least one of the joint owners must satisfy this residency requirement.
- b. The applicant must attest that the property for which the applicant applies for a refund under this program was occupied by the applicant for more than nine (9) months of the applicable calendar year pursuant to 39-13-109(c)(vi)(B).
- c. An applicant must have timely paid, no later than the first Monday in June, the property tax with any applicable interest and penalties, for the preceding calendar year upon the individual's principal residence, including the land on which the residence is located, by the application deadline.
- d. To qualify and be eligible for a refund, an applicant must satisfy the current financial requirements of W.S. 39-13-109(c)(vi), attached hereto as Exhibit A. The financial requirements to qualify for a refund under W.S. 39-13-109(c)(vi), as amended in 2024, are :
  - i. Total household income, defined as "gross income" in Chapter 2, above, shall not exceed one hundred forty-five percent (145%) of the median gross household income for the applicant's county of residence, as determined annually by the Economic Analysis Division of the Department of Administration and Information (for example, this figure is \$178,959 for calendar year 2023) and;
  - ii. The value of total household assets, excluding the items listed below, shall not have a value in excess of one-hundred fifty thousand dollars (\$150,000.00) per adult member of the household as adjusted annually by the stated average cost-of-living index published by the Economic Analysis Division of the Department of Administration and Information (for example, this figure is \$156,900 for calendar year 2023). This provision is not applicable if the applicant's property tax liability is greater than ten percent (10%) of the applicant's household income
  - iii. Items excluded from household assets are as follows:
    - A. The value of the home subject to the property tax refund application;
    - B. One (1) personal motor vehicle per adult in the household;
    - C. Household furnishings and personal property;
    - D. Assets held under a bona fide pension plan or individual retirement account;
    - E. The cash value of any life insurance policies held; and
    - F. Assets held in a medical savings account.

## **CHAPTER 4 – APPLICATION PROCEDURES**

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### **11-4-1 APPLICATION PROCEDURES AND REQUIREMENTS**

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- a. An application, submitted under oath, on the forms and an affidavit, approved by the County for the applicable calendar year, must be completed and returned to the County Treasurer on or before the second Monday in October. Any applications submitted after this closing date will be denied.
- b. A new application, submitted under oath, on the forms and an affidavit approved by the County, must be submitted for each calendar year funding is available for the program.
- c. Applications must be fully documented each year. Copies of documents attached to the application are part of the application and will not be returned to the applicant.
- d. A timely submitted application may be disqualified for cause. An application which appears to qualify may be disqualified, for example, if all the required documentation is not attached or the application is not sworn before a notary.
- e. If an applicant dies after applying, and before the refund payment is made, the refund shall be paid to the decedent's estate.

# CHAPTER 6 – ADMINISTRATIVE PROCEDURES

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## 11-6-1 ADMINISTRATIVE PROCEDURES

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- a. The County Treasurer shall prepare and issue application forms for refunds under W.S. 39-13-109(c)(vi) on or before April 15<sup>th</sup> of each year following publication of the economic data produced annually by the Economic Analysis Division of the Wyoming Department of Administration and Information that is necessary to establish the financial eligibility, qualifications, allowable refunds, and other criteria of the program.
- b. The County shall follow Wyoming Department of Revenue computations for any cost-of-living adjusted limit to the value of non-exempt household assets.
- c. Annually, the County shall obtain the data from the Economic Analysis Division of the Department of Administration and Information regarding the statewide average cost-of-living index and median household income for the county.
- d. Annually, the County shall obtain the data from the Department of Revenue regarding the median residential property tax value in the county.
- e. Annually, no later than the first Monday in November, the County Commissioners shall determine the percentage of the applicant's prior year's property tax that is eligible for refund, subject to the limitations stipulated in W.S. 39-13-109(c)(vi)(E).
- f. The County shall review all applications for refunds which have been filed in a timely manner, as specified in Chapter 4, above. Applications which are not filed by the due date shall be denied. The review must address the following issues:
  - i. Whether the application is filed timely;
  - ii. Whether the application is complete, i.e., whether all required entries, including the signature of the applicant, and all required supporting documentation are present. The application form shall specify what entries and supporting documentation must be present for the application to be deemed complete;
  - iii. Whether the applicant satisfies the income limitation;
  - iv. Whether the applicant satisfies the household asset value limitations in W.S. 39-13-109(c)(vi)(D).
  - v. The amount of the refund due the applicant in accordance with W.S. 39-13-109(c)(vi)(E).
- g. The County Treasurer shall prepare a list of qualifying applicants, together with the amounts of the refunds, and submit the report to the County Clerk's office no later than December 15<sup>th</sup> of each year for preparation of payments due. All refunds will be issued on or before December 30<sup>th</sup>.

## **Exhibit A**

### **Title 11 - Teton County Property Tax Refund Rules (August 2024)**

**W.S. 39-13-109(c)(v) State Property Tax Refund Program  
W.S. 39-13-109(c)(vi) County Property Tax Refund Programs**

(v) The following shall apply to the property tax refund program:

**W.S. 39-13-109(c) Refunds  
(v) STATE REFUND PROGRAM  
- see below for (vi) local county programs**

(A) On or before the first Monday in June, upon the filing of an affidavit demonstrating an adequate showing that the owner is qualified under subparagraph (B) or (C) of this paragraph, any person may apply to the county treasurer or department of revenue for a property tax refund from property taxes paid with any applicable interest and penalties on or before the first Monday in June for the preceding calendar year upon his principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years prior to applying for a refund under this paragraph and the applicable property shall be occupied by the owner for not less than nine (9) months of the applicable tax year. Subject to legislative appropriation, the affidavit shall include information as required by rule and regulation on a form approved by the department of revenue. The tax refund granted shall be as provided by subparagraph (C) of this paragraph;

(B) Gross income as used in this subparagraph shall be defined by the department through rules and regulations. Such gross income shall be verified by federal income tax returns which shall accompany the application for refund, if federal income tax returns were required and filed, or whatever other means necessary as determined by the department through rules and regulations. The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The department shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the person's gross income including the total household income of which the person is a member does not exceed the greater of one hundred sixty-five percent (165%) of the median gross household income for the applicant's county of residence or the state, as determined annually by the economic analysis division of the department of administration and information. Additionally, unless the person's tax liability is greater than ten percent (10%) of the person's household income, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed one hundred fifty thousand dollars (\$150,000.00) per adult member of the



household as adjusted annually by the statewide average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information, excluding the following:

(I) The value of the home for which the taxpayer is seeking a tax refund;

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

(III) Household furnishings and personal property;

(IV) Assets held in an individual retirement account (IRA) or other bona fide pension plan;

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

(VI) Assets held in a medical savings account.

(C) A maximum refund granted under this paragraph shall not exceed seventy-five percent (75%) of the applicant's prior year's property tax, but in no instance shall the maximum amount of refund exceed one-half (  $\frac{1}{2}$  ) of the median residential property tax liability for the applicant's county of residence as determined annually by the department of revenue. The maximum refund calculated under this subparagraph shall be adjusted as follows, using the highest applicable percentage determined below, based on the person's gross income as determined in subparagraph (B) of this paragraph:

(I) If the person's gross income is one hundred twenty-five percent (125%) or less of the applicable median income, the refund shall be one hundred percent (100%) of the maximum refund calculated under this paragraph;

(II) If the gross income is one hundred forty-five percent (145%) or less of the applicable median income, the refund shall be sixty-five percent (65%) of the maximum refund calculated under this paragraph.

(III) [Vetoed by Governor March 21, 2024.]

(D) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year the county shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;

(E) The department shall promulgate rules and regulations necessary to implement this paragraph.

(F) The department shall prepare a list of applicants with the amount of refunds issued per county and submit the list to each county treasurer no later than September 30 of each year.

(G) The department of audit, upon the request of a county treasurer or the department of revenue, may conduct a review of the distributed property tax refund under this program for compliance with the requirements of this paragraph.

(vi) Each county shall have the option to implement a county-optional property tax refund program that is in addition to the program established under paragraph (v) of this subsection, subject to the adoption of rules as required by subparagraph (H) of this paragraph. The following shall apply to a county-optional property tax refund program implemented under this paragraph:

(A) On or before the second Monday in October, an applicant may apply to the county treasurer for a property tax refund from property taxes paid on or before the first Monday in June for the preceding calendar year upon the applicant's principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years before applying for a refund under this paragraph. The affidavit shall include information as required by rule of the county on a form approved by the county. The tax refund granted shall be as provided by subparagraph (E) of this paragraph;

(B) The applicant shall attest that the property for which the applicant applies for a refund under this paragraph was occupied for more than nine (9) months of the preceding calendar year for which the applicant applies for a refund;

(C) Except as provided in subparagraph (D) of this paragraph, any person in the participating county shall qualify for a refund in the amount specified under this paragraph if any ad valorem tax due upon the person's principal residence in the county for the preceding calendar year was timely paid and if the person's gross income including the total household income of which the person is a member does not exceed an amount as determined by the county, which shall not exceed one hundred sixty-five percent (165%) of the median gross household income for the county, as determined annually by the economic analysis division of the department of administration and information. As used in this subparagraph "gross income" shall have the same meaning as defined by department rules promulgated under paragraph (v) of this subsection. Gross income shall be verified by federal income tax returns, which shall accompany the application for refund, if federal income tax returns were required and filed, or by whatever other means necessary as determined by the county through rules;

(D) Unless the person's tax liability is greater than ten percent (10%) of the person's household income, no person shall qualify for a refund under this paragraph unless the person has total household assets not to exceed an amount as determined by the county which shall not exceed an amount as provided in subparagraph (v)(B) of this subsection and as defined by the department through rules promulgated under subparagraph (v)(B) of this subsection;

(E) The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. A maximum refund granted under this paragraph shall not exceed a percentage of the applicant's prior year's property tax as determined by the county subject to this paragraph, which shall not exceed seventy-five percent (75%) of the applicant's prior year's property tax. In no instance shall the maximum amount of the refund exceed one-half (  $\frac{1}{2}$  ) of the median residential property tax liability for the applicant's county as determined annually by the department of revenue. The maximum refund shall be adjusted using the highest applicable percentage, based on the person's gross income as determined in subparagraph (C) of this paragraph, using the percentages specified in subdivisions (v)(C)(I) through (II) of this subsection. The total amount of the refunds under this paragraph and paragraph (v) of this section shall not exceed one hundred percent (100%) of the

applicant's prior year's property tax. The county shall issue all refunds due under this paragraph on or before December 30 of the year in which application is made for the refund;

(F) A refund granted under this paragraph shall be funded only from the revenues of the county opting to implement that county's county-optional property tax refund program;

(G) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year a county opting to implement a county-optional property tax refund program shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;

(H) A county implementing a county-optional property tax refund program under this paragraph shall promulgate rules necessary to implement this paragraph.

(d) Credits. The following shall apply:

(i) The following shall apply to the home owner's tax credit:

(A) Subject to subparagraph (G) of this paragraph, a person who occupies a specified homestead as his home and principal residence is entitled to a property tax credit in the amount provided by subparagraph (D) or (E) of this paragraph. No more than one (1) home owner's tax credit shall be allowed on the same piece of property during any year;

(B) A person who wishes to claim a home owner's tax credit shall file a claim under penalties of perjury with the county assessor on or before the fourth Monday in May on forms provided by the department of revenue. The forms may be mailed to property owners and may be published in a newspaper by county assessors and the mailed or published form may be filled out and returned by mail or in person to county assessors. The applicant shall list the property claimed to be subject to the tax credit, state that the property is the principal place of residence of the applicant and state that no other home owner's claims have been or will be submitted by the applicant during the remainder of the calendar year. False claims are punishable as provided by W.S. 6-5-303;

(C) In completing the assessment roll of the county the county assessor shall indicate the assessed value used as a base for computation of the home owner's tax credit and the county treasurer shall collect from the property owner the amount of tax due minus the amount of tax credit allowed. On or before September 1, county assessors shall certify the credits granted pursuant to this section to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property tax credit had not been granted. The county treasurer shall distribute to each governmental entity the actual amount of revenue lost due to the tax credit;

(D) The tax credit under subparagraph (A) of this paragraph is one thousand four hundred sixty dollars (\$1,460.00) times the mill levy to be applied against the property if the dwelling and land, not to exceed two (2) acres on which the dwelling is located, have a combined assessed value of less than three thousand nine hundred dollars (\$3,900.00), or five hundred ninety dollars (\$590.00) times the mill levy to be applied against the property if the dwelling and land, not to exceed two