
TITLE 11

**TETON COUNTY PROPERTY TAX
REFUND PROGRAM**

APPROVED AND ADOPTED ON JULY 11, 2023

BY THE TETON COUNTY BOARD OF COUNTY COMMISSIONERS

Effective as of July 12, 2023

CHAPTER 1 – AUTHORITY AND PURPOSE

11-1-1 AUTHORITY

- 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

- 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

- a. These rules and regulations shall become effective on July 12, 2023.

11-1-3 APPROPRIATIONS

- 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

11-2-3 DEFINITIONS

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 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

11-3-1 QUALIFICATION FOR ELIGIBILITY

- a. An applicant must have been a resident of the state of Wyoming for a period of not less than five (5) years prior to the year in which he/she applies for a refund under W.S. 39-13-109(c)(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 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 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. An applicant must satisfy the following financial requirements to be eligible for a refund under the provision of W.S. 39-13-109(c)(vi):
 - i. Total household income, defined as "gross income" in Chapter 2, above, shall not exceed one hundred twenty-five percent (125%) 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 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. This provision is not applicable if the applicant's 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 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

11-4-1 APPLICATION PROCEDURES AND REQUIREMENTS

- a. An application, on the form approved by the County for the applicable calendar year, must be completed and returned to the County Treasurer on or before the first Monday in September. Any applications submitted after this closing date will be denied.
- b. A new application under oath, on 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

11-6-1 ADMINISTRATIVE PROCEDURES

- 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 of each year.
- b. The County shall compute the cost-of-living adjusted limit to the value of non- exempt household assets. The County shall also maintain information regarding this adjustment for all years of the program.
- 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 October 1, 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 and supporting documentation are present. The application form shall specify what entries and supporting documentation must be present for the application to be deemed complete;
 - iii. Whether the applicant satisfies the income limitation;
 - iv. Whether the applicant satisfies the household asset value limitations 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 15th of each year for preparation of payments due. All refunds will be issued on or before December 30th.