



ALBANY COUNTY TAX RELIEF PROGRAM PROGRAM RULES

Section 1: Authority

These rules are promulgated by the Albany County Commissioners under the authority of W.S. 39-13-109(c)(vi)(H).

Section 2: Purpose

These rules are intended to supplement W.S. 39-13-109(c)(vi) by implementing standards establishing income limits and procedures to assist in the administration of the property tax refund program set forth in this statute.

Section 3: Definitions for purposes of this Chapter:

- (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 Albany 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 or not 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 paid by the application deadline for the preceding year on an applicant’s principal residence plus land.

(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

Section 4: Qualifications 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 was occupied for more than nine (9) months of the preceding calendar year.
- (c) An applicant must have paid the property tax timely 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 Section 3, 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) 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.
 - (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.

Section 5: Application Procedures

- (a) An application must be completed and returned to the County Treasurer on or before the first Monday in September. Should this due date fall on a holiday where the County Treasurer's Office is closed, applications will be due on the next business day by the close of business. Any applications submitted after this closing date will be denied.
- (b) A new application under oath, on forms approved by the County, must be submitted each year.
- (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 proper documentation is not attached.

(e) If an applicant dies after submitting an application, and before the refund payment is made, the refund shall be paid to the decedent's estate.

Section 6: 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 July 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 July 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 Treasurer shall review all applications for refunds which have been filed in a timely manner, as specified in Section 5(a), 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;
- (v) The amount of refund due the applicant in accordance with the limitations stipulated in 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.

(h) Annually, the County Treasurer shall report to the Board of County Commissioners the number of applicants, the number of applicants approved and denied with the denial reason(s), the amount of each refund, and the aggregate total.

(i) In years where the assessed valuation of properties in Albany County decline or due to budgetary constraints this program is unable to be funded, the Board of County Commissioners may choose to reduce allowable refunds or eliminate the program until such a time where the funds can be allocated. This determination will be made not later than the deadline for the adoption of the annual county budget.

(j) Any changes to the Albany County Property Tax Refund Program will be advertised through the Albany County website on the County Treasurer's property tax page.

W.S. 39-13-109(c)(vi):

(vi) Each county shall have the option to implement a county-optional property tax refund program which, 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 first Monday in June, an applicant may apply to the county treasurer for a property tax refund from property taxes paid on or before the first Monday in September 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 twenty-five percent (125%) 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 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 amount of the refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county as determined annually by the department of revenue. 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.