



WYOMING DEPARTMENT OF REVENUE

CHAPTER 15

VETERANS EXEMPTION

Section 1. Authority

These rules are promulgated under the authority of Wyoming Statute 39-11-102(b), Wyoming Statute 39-11-105(a)(xxiv), and Wyoming Statute 39-13-105.

Section 2. Purpose of Rules

These rules are intended to clarify qualifications for, and administration of, the Wyoming veteran's exemption, Wyoming Statute 39-13-105.

Section 3. Definitions

- (a.) 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.
- (b.) For purposes of this Chapter, "military service" means active federal service in a branch of the United States military: the Air Force, Army, Marine Corps, Navy, or Coast Guard: including active federal service in National Guard or Reserve units associated with the various branches of the U.S. military listed herein. The term "military service" as used herein does not include "active state service" as defined in Wyoming Statute 19-7-101(a)(v), as amended, and is expressly limited to federal service under Title 10, United States code.
- (c.) 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.
- (d.) For purposes of this Chapter, the term "honorably discharged veteran" has the same meaning as that set forth in Wyoming Statute 39-13-105(f), as amended.
- (e.) For purposes of this Chapter, the term "disabled veteran" has the same meaning as that set forth in Wyoming Statute 39-13-105 (a)(vii), as amended.

Section 4. Eligible veterans

The following veterans or their qualifying spouses are eligible for the exemption to the extent provided by law:

- (a.) An honorably discharged veteran of the Indian Wars, Spanish American War, Filipino insurrection, Boxer rebellion, Puerto Rico campaign or First World War;

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- (b.) An honorably discharged veteran of the Second World War who served in the military service of the United States as set forth in Wyoming Statute 39-13-105 (a)(ii).
- (c.) An honorably discharged veteran of the Korean War emergency who served in the military service of the United States as set forth in Wyoming Statute 39-13-105 (a)(iii).
- (d.) An honorably discharged veteran of the Vietnam War emergency who served in the military service of the United States as set forth in Wyoming Statute 39-13-105 (a)(iv).
- (e.) 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. 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.state.wy.usgov>.
- (f.) A disabled veteran with a compensable service connected disability certified by the Veterans Administration or a branch of the armed forces of the United States.
- (g.) To be eligible to claim the exemption, any veteran deemed to meet one or more of the qualifications of (a.) through (f.) of this Section must also be a bona fide resident of the State of Wyoming for at least three (3) consecutive years immediately prior to the time if claiming the exemption.
 - (i.) A recently discharged veteran with a home residency of Wyoming, with no break in residency, has met this requirement.
 - (ii.) A veteran previously enrolled in the veterans exemption program who moves to another state must wait three (3) years before qualifying for exemption.

Section 5. Proof of Eligibility - Veteran

- (a.) 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, DD Form 215, NGB Form 22-1 or NGB Form 22.
 - (i.) The Assessor shall retain a copy of each veteran's qualifying separation document on file.
- (b.) 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. Annually, the Property Tax Division shall publish a complete list of qualifying expeditionary medals on the Department's website located at <http://revenue.state.wy.us>

Section 6. Eligibility - Surviving Spouse

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- (a.) The unmarried surviving spouse of any person who died while serving honorably during the war, conflict or period described in Section 4 is entitled to a veterans exemption if:
 - (i.) The surviving spouse is a bona fide resident of Wyoming for at least three (3) years at the time of claiming exemption.
 - (ii.) 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.
 - (iii.) Should the surviving spouse remarry, the spouse does not qualify for the veteran exemption even if the marriage ends in divorce or becomes widowed.
- (b.) The unmarried surviving spouse of a veteran during widowhood or widowerhood is entitled to a veteran's exemption if:
 - (i.) At the time of the spouse's death, both the veteran and the veteran's spouse were residents of Wyoming;
 - (ii.) The veteran's spouse has been a resident of Wyoming for at least three (3) years at the time the spouse claims the exemption; and
 - (iii.) The veteran would have qualified under Section 3 for a tax exemption had the veteran survived and applied for the exemption.
- (c.) In order for property subject to a trust created by, or for the benefit of a widow (surviving spouse) to qualify for application of the veterans exemption, the widow (surviving spouse) must not have remarried and be the sole current beneficiary of said trust.

Section 7. Limitations

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

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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;

- (B.) The property is the location listed on public records as the veteran's or qualifying surviving spouse's legal residence for voter registration purposes;
 - (C.) The property is identified as the legal address for the veteran's or qualifying surviving spouse's federal income tax returns;
 - (D.) 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;
- (ii.) Factors that the assessor may consider that could indicate that a property is not the principal residence of the veteran or surviving spouse may include:
- (A.) Absence of the veteran or qualifying surviving spouse from the property for periods of longer than six (6) month in the year for which the exemption is claimed, when such 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;
 - (B.) The veteran or qualifying surviving spouse claiming another property as his or her principal, primary, or sole residence for other state, local, or federal taxation or voting purposes;
 - (C.) 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;
- (c.) The exemption may be claimed by the veteran or qualifying surviving spouse in only one (1) county in Wyoming in any given tax year.
- (d.) Ownership limitation, as set forth by Wyoming Statute 39-13-105(c)(ii) applies to both real property and personal property, including motor vehicles.
- (i.) If a husband and wife are both qualifying veterans under these Rules, and own property as specified in this subsection (d.), 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

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entitled to exemption, the assessor shall use his or her discretion to equally apportion the exemption between the two applicants.

(ii.) 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.

(iii.) 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.

Section 8. Application Form

(a.) Pursuant to Wyoming Statute 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.

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

(ii.) 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.

(b.) Yearly 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.

(c.) For each tax year for which a claimant wishes to apply for the exemption, the claimant can apply, after the initial application, by telephone or other communication method by the statutory deadlines specified in Wyoming Statute 39-13-105(c). Exemptions shall not be granted to a claimant for taxes assessed during any tax year in which the claimant fails to timely file an application-

(d.) The County Assessor is required to log the date and time an applicant files by telephone or other communication method.

Section 9. Reporting Requirements

(a.) The Department of Revenue, Property Tax Division, shall on or before June 1st each year, mail to the County Assessor a form requesting the current year's veterans' exemptions as applied for within the county. The form shall provide for separate

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reporting of exemptions granted under Wyoming Statute 39-13-105 and Wyoming Statute 31-3-101(b)(vii).

(b.) The Department's form shall request the following information for calculation of the veterans exemptions:

(i.) Tax district number;

(ii.) Total number of exemptions allowed and type by tax district for;

(A.) Real and Personal Property

(B.) Motor vehicles and trailers

(C.) Other as defined by assessor

(1.) To include vehicle fees for Prisoner of War granted under Wyoming Statute 31-3-101(b)(vi).

(D.) Total number of exemptions granted

(iii.) Amount of exemption (valuation);

(iv.) Mill levy by tax district; and

(v.) Total tax amount (dollars) by tax district

(c.) The report shall be returned to the Department of Revenue, Administrator, Property Tax Division, by September 1st each year as required by Wyoming Statute 39-13-102(k).