

HOUSE BILL NO. HB0162

Property tax exemption-first responders.

Sponsored by: Representative(s) Lien, Lucas, McCann and
Webb

A BILL

for

1 AN ACT relating to property tax; establishing a property
2 tax exemption for first responders; providing for
3 administration of the exemption; and providing for an
4 effective date.

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6 *Be It Enacted by the Legislature of the State of Wyoming:*

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8 **Section 1.** W.S. 39-11-105(a) by creating a new
9 paragraph (xlvi) is amended to read:

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11 **39-11-105. Exemptions.**

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13 (a) The following property is exempt from property
14 taxation:

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1 (xlvi) The property of first responders to the
2 extent provided by this paragraph. The following shall
3 apply to the exemption under this paragraph:

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5 (A) The exemption for first responders is
6 limited to an annual exemption of six thousand dollars
7 (\$6,000.00) of assessed value;

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9 (B) Except as provided in subparagraph (C)
10 of this paragraph, in order to receive the exemption
11 provided by this paragraph, the claimant shall file a sworn
12 claim on or before the fourth Monday in May with the county
13 assessor of the county in which the property against which
14 the exemption is sought is located indicating:

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16 (I) The claimant's right to the
17 exemption. The claimant shall provide documentation that
18 the claimant is a first responder by providing one (1) of
19 the following indicating that the claimant is a first
20 responder:

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22 (1) An identification card issued
23 by the claimant's employer;

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3 (2) A pay stub that is not more
4 than two (2) months old;

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6 (3) An official letter that is
7 not more than one (1) month old from the claimant's
8 employer;

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10 (4) An email from the claimant's
11 employer that was issued from the employer's official email
12 address.

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14 (II) That the claimant or the
15 claimant's spouse is an owner of the property, that the
16 property is the subject of a trust created by or for the
17 benefit of the claimant or the claimant's spouse, or the
18 claimant or the claimant's spouse is a purchaser on a valid
19 and effective contract for deed for the property and
20 evidence of the contract for deed has been recorded with
21 the county clerk;

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1 (III) The total tax benefit that the
2 claimant expects to receive under this paragraph to the
3 best of the claimant's knowledge;

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5 (IV) That the exemption for real
6 property is for the principal residence of the claimant or
7 the claimant's spouse;

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9 (V) That exemption is not being
10 claimed in more than one (1) county in this state.

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12 (C) After filing a sworn claim pursuant to
13 subparagraph (B) of this paragraph, in subsequent years the
14 claimant shall remain qualified for the tax exemption
15 provided by this paragraph if the claimant contacts the
16 assessor's office by telephone, mail or other communication
17 method on or before the fourth Monday in May and confirms
18 that the claimant continues to meet the requirements set
19 forth in this paragraph;

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21 (D) A county assessor shall notify
22 taxpayers of the exemption provided by this paragraph with
23 the assessment schedule sent under W.S. 39-13-103(b)(vii).

1 The notification shall include instructions and timelines
2 for applying for the exemption, including information on
3 the ability of a claimant to confirm qualification for the
4 exemption in subsequent years by contacting the assessor's
5 office by telephone, mail or other communication method;

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7 (E) As used in this paragraph:

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9 (I) "Employer" includes an
10 organization where the person volunteers as a firefighter
11 or ambulance personnel in Wyoming;

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13 (II) "First responder" means a person
14 who is currently employed as a peace officer or dispatcher
15 in Wyoming or a person who is currently employed or who
16 currently volunteers as a firefighter or ambulance
17 personnel in Wyoming;

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19 (III) "Peace officer" means:

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21 (1) Any duly authorized sheriff,
22 under sheriff or deputy sheriff who has qualified pursuant
23 to W.S. 9-1-701 through 9-1-707;

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(2) Any duly authorized member of a municipal police force, a college or university campus police force or the Wyoming highway patrol who has qualified pursuant to W.S. 9-1-701 through 9-1-707;

(3) Agents of the division of criminal investigation appointed pursuant to W.S. 9-1-613 who have qualified pursuant to W.S. 9-1-701 through 9-1-707;

(4) Any duly authorized arson investigator employed by the state fire marshal who has qualified pursuant to W.S. 9-1-701 through 9-1-707;

(5) Any duly authorized detention officer who has qualified pursuant to W.S. 9-1-701 through 9-1-707.

Section 2. This act is effective January 1, 2027.

(END)