

**DEPARTMENT OF REVENUE**

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**MEMORANDUM**

**TO:** JOINT REVENUE COMMITTEE

**FROM:** BRIAN JUDKINS, PROPERTY TAX DIVISION ADMINISTRATOR

**DATE:** SEPTEMBER 24, 2021

**SUBJECT:** PROPERTY TAX EXEMPTIONS SUMMARY

For county assessed property, county assessors are responsible for making the initial determination of exemption and are the custodian of any application requesting exemption. For Department assessed property, the Property Tax Division Administrator is responsible for making the initial determination of exemption and is the custodian of any application requesting exemption.

For publicly owned property the assessor begins with the legal presumption the property is exempt. For all other property, both real and personal, the exemption process begins with the legal presumption the property is assessable utilizing the established principle that taxation is the rule, and exemptions are not presumed.

Department of Revenue Rules, Chapter 14 provides guidance and clarification. Information contained on exemption applications are confidential and cannot be disclosed without written approval from the taxpayer. Decisions made by the assessor or administrator may be appealed to the appropriate hearing board.

If the amount of tax exemption granted is required to be tracked by statute, 2021 values and approximate tax dollars are underlined. Historical information is available upon request.

I have attempted to identify the possible motivation of each:

**G** Providing Governmental Services  
**S** Social  
**E** Economic Incentive

In addition, if origins are found in the Constitution, I have noted as (C)

**Wyoming Constitution:**

**Article 15, Section 12. Exemptions from taxation.** The property of the United States, the state, counties, cities, towns, school districts and municipal corporations, when used primarily for a governmental purpose, and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, church schools and public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide.

**Article 15, Section 3. Taxation of mines and mining claims.** All mines and mining claims from which gold, silver and other precious metals, soda, saline, coal, mineral oil or other valuable deposit, is or may be produced shall be taxed in addition to the surface improvements, *and in lieu of taxes on the lands*, on the gross product thereof, as may be prescribed by law; provided, that the product of all mines shall be taxed in proportion to the value thereof.

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

**G(C)** (a) The following property is exempt from property taxation:

(i) Property owned by the United States the majority of which is used primarily for a governmental purpose. The following property is not owned and used primarily for a governmental purpose:

(A) Improvements placed on federal lands by persons for private or commercial use;

(B) Improvements furnished by the federal government to employees other than enlisted and officer personnel of the armed forces as a place of residence;

(C) Improvements and equipment rented, leased, loaned or furnished by the federal government to employees or groups of employees for the purpose of operating enterprises for which there is a service or admission charge;

(D) The equity or interest of the purchaser, his heirs, executors or assigns, in any real property being purchased from the United States government under a contract of sale, the value thereof to be determined by taking the market value of the real property and deducting the amount of principal and accrued interest owing to the United States on January 1 of the year for which the property is assessed;

(E) Lands entered under any act of congress when final proof of ownership has been issued before February 1 whether or not patent for the lands has been issued.

**G(C)** (ii) Property of the state of Wyoming owned and used primarily for a governmental purpose. The following property is not owned and used primarily for a governmental purpose:

(A) Improvements placed on state lands by lessees for private or commercial use;

(B) Improvements furnished by the state to employees as a place of residence;

(C) Improvements and equipment rented, leased, loaned or furnished by the state to employees or groups of employees for the purpose of operating enterprises for which there is a service or admission charge;

(D) The equity or interest of the purchaser, his heirs, executors or assigns, in any land being purchased from the state of Wyoming under a contract of sale, the value thereof to be determined by taking the market value of the lands and deducting the amount of principal and accrued interest owing to the state of Wyoming on January 1 of the year for which the property is assessed.

**G(C)** (iii) Property owned and used by counties primarily for a governmental purpose;

**G(C)** (iv) Property of a Wyoming school district owned and used primarily for a governmental purpose excluding teacherages;

**G(C)** (v) Property of Wyoming cities and towns owned and used primarily for a governmental purpose including:

(A) Streets and alleys and property used for the construction, reconstruction, maintenance and repair of streets and alleys;

(B) Property used to furnish sewer and water services;

(C) City or town halls, police stations and equipment, traffic control equipment, garbage collection and disposal equipment and lands and buildings used to service and repair the halls, stations or equipment;

(D) Parks, airports, auditoriums, cemeteries, golf courses, playgrounds and recreational facilities. Any charges for the use of the facilities shall not exceed the cost of operation and maintenance to qualify for the exemption;

(E) Personal property used exclusively for the care, preservation and administration of city or town property;

(F) Parking lots operated on a nonprofit basis.

**G(C)** (vi) Property of a public library used for library purposes;

**S(C)** (vii) Real property used exclusively for religious worship, church schools and church parsonages;

*Effective 1-1-2016 amended to read (2015-EA85)*

(vii) Real property used:

(A) Exclusively for religious worship, church schools and church parsonages; or

(B) For religious education camps which are used exclusively for religious educational training, associated fellowship activities or worship and are not used for private profit nor for commercial purposes.

**S**(C) (viii) Property of a cemetery used for cemetery purposes;

**E** (ix) Property of:

(A) A nonprofit organization, corporation, cooperative or association which is exclusively a water utility engaged in the production, gathering, transmission, distribution or sale of water for domestic use in Wyoming; and

(B) Any other organization, corporation, cooperative or association which is a water utility, if the property is used in the production, gathering, transmission, distribution or sale of water for domestic use in Wyoming.

**E** (x) Fire engines, stations, including land upon which located, and equipment used to extinguish fires; **2021 total assessed value 5,845,375 x .068491 (2021 average statewide mill levy) = \$400,356**

**S** (xi) Personal property held for personal or family use excluding mobile homes required to be titled under W.S. 31-2-501 through 31-2-508;

**E** (xii) Inventories;

(xiii) Vehicles subject to registration as defined by W.S. 31-4-101(a)(i) and 31-18-201(a) and registered as provided by law;

**G** (xiv) Vehicles owned by the United States, state of Wyoming, counties, cities, towns, school districts and municipal corporations when used primarily for a governmental purpose;

**S** (xv) Snowmobiles;

**G** (xvi) Property of a museum or hospital district;

**E** (xvii) In transit property;

**E** (xviii) Property owned by the Wyoming community development authority excluding assessments for local improvements;

**S** (xix) Property of charitable trusts, the purpose of which conforms to W.S. 4-10-406(a) and which is directly beneficial to the people of this state;

**E** (xx) Property used for pollution control to the extent provided by W.S. 35-11-1103;  
**2021 total assessed value 20,205,449 x .068491 (2021 average statewide mill levy) = \$1,383,891**

**G** (xxii) Property owned by a water and sewer district;

**G** (xxiii) Property of a water conservancy district;

**S** (xxiv) The property of veterans to the extent provided by W.S. 39-13-105;

**32,248 exemptions granted in 2021, totaling \$6,181,832**

### **39-13-105. Veterans Exemptions. What is the Veterans' Exemption?**

- The State of Wyoming Legislature budgets funding to assist Veterans of foreign wars in paying property taxes. The appropriation is found in the State Treasurers budget.
- The County Assessor's Office administers the exemption based on statute and Department of Revenue Rules and Regulations.
- Effective January 1, 2007 there is no maximum benefit.

### **Who Qualifies?**

- Veterans who are Wyoming residents for a minimum of three years preceding qualifying for the benefit.
- Veterans who have written discharge (DD-214 or equivalent) from active duty military service.
- Served during an armed conflict and received the Armed Forces Expeditionary Medal (AFEM) or equivalent.
- Each Veteran must appear in person at their local County Assessor's office to qualify.
- A disabled veteran with a compensable service connected disability certified by the veteran's administration or a branch of the armed forces of the United States is eligible for the exemption regardless of the time of service. Forms are available in the County Assessor's office.
- The surviving spouse of qualifying Veteran may be eligible to continue this exemption: they must reside in Wyoming and not remarry.

### **How can the Exemption be used?**

- The exemption may be used on property tax and it reduces the assessed valuation by 3000 annually. The tax dollar amount varies depending on mill levy for tax district. Approximate amount \$200.00. Eligible property must be owned by the Veteran and/or Spouse as of January 1st.
- Veterans MUST contact their local County Assessor's office each year after January 1st or before the 4th Monday in May.
  - OR

County fees for licensing a vehicle (not sales tax) may be reduced by 3000 assessed dollars (approximately \$90.00) annually. More than one vehicle may qualify, not to exceed a total of \$90.00 per year.

**S** (xxv) Property used for schools, museums, orphan asylums or hospitals to the extent they are not used for private profit. As used in this paragraph, "museum" means as defined in W.S. 34-23-101(a)(iv);

**S** (xxvi) Property owned and used by a secret and benevolent society or association which is directly beneficial to the people of this state to the extent it is not used for private profit nor primarily for commercial purposes by the society, association or lessee thereof;

**S** (xxvii) Property owned by a nonprofit society, foundation or association and used primarily as a community area center in which presentations in music, the arts and related fields are made in order to foster public interest and education therein, to the extent and in the proportion that receipts and revenues attributable to the above specified presentations bear to total receipts and revenues from the use and operation of the center including rentals and revenues received for the commercial use of the center not attributable to the above specified presentations;

**(C)** (xxviii) Lands for mines or mining claims as prescribed by section 3, article 15, Wyoming constitution and defined by W.S. 39-11-102(c)(viii); *Pursuant to Department rules, up to 40 acres is removed from taxation for surface owner. Constitution states ad valorem taxes from produced mineral are in lieu of tax on the surface.*

**E** (xxix) Intangible personal property as provided by subsection (b) of this section, and except as specified in W.S. 39-13-103(b)(xi);

(xxx) Other property as provided by law;

**E** (xxxi) All livestock including livestock in feed lots being fed for slaughter. This exemption applies only to ad valorem taxation. Any other special tax which is levied on livestock for a particular purpose based on the assessment value established by the department of revenue is not affected by this exemption;

**S** (xxxii) Any improvement to residential property making entrance to or common facilities within the property accessible to a handicapped person;

**G** (xxxiii) Real and personal property owned by an irrigation district created under W.S. 41-7-201 through 41-7-210 or a weed and pest control district created under W.S. 11-5-101 et seq. which is essential to the operation and maintenance of the district and which is used for no business or commercial activity unrelated to the operation and maintenance of the district;

**E** (xxxiv) Mobile machinery registered under W.S. 31-18-203 through 31-18-208;

**S** (xxxv) Property owned and used by a nonprofit corporation serving persons with disabilities, mental illnesses or substance abuse problems, or operating a family violence project to the extent it is not used for private profit nor primarily for commercial purposes;

**G** (xxxvi) Real property owned by the Wyoming game and fish commission. Nothing in this exemption affects the special tax levied under W.S. 39-13-103(b)(xii);

**G** (xxxvii) Property owned by a conservation district formed pursuant to the Wyoming Conservation Districts Law, W.S. 11-16-101 through 11-16-134;

**E** (xxxviii) Any improvements and land amenities, including but not limited to streets, curbs, gutters, utilities, sewer or water infrastructure that may contribute to the value of the land, on real property owned by a community development organization. The amount of the exemption shall be reported by the county assessor on the abstract submitted to the state board of equalization as prescribed by W.S. 39-11-102.1(c)(ii). This exemption shall cease to apply to improvements and land amenities on real property from and after the date the real property is sold or leased by the community development organization. As used in this paragraph, "community development organization" means a group of private citizens organized as a business entity authorized to do business in this state for the purpose of working with new, existing or expanding business for the creation of new jobs, capital investment and other economic or community development benefits throughout its community or county, which organization is authorized as a nonprofit commercially oriented organization under 26 U.S.C. section 501(c)(3) or (6). In addition, the executive head of the community development association shall certify under oath to the assessor that:

(A) The organization has no private stock and does not distribute profit to its owners or members;

(B) The organization utilizes the real property subject to this paragraph to attract new businesses to the community for the purpose of creating new jobs, capital investment and economic development;

(C) Each of the organization's officers, directors and employees has agreed in writing that proprietary information, confidential information and any other information which has not been publicly released shall not be used in any way for business, personal or family gain; and

(D) The lease, sale or other transfer of the real property subject to this paragraph is open to potential prospects of the community development organization which will further the purposes specified in subparagraph (B) of this paragraph and is not limited to the members of the organization.

**2021 total assessed value \$839,788 x .068491 (2021 average statewide mill levy) = \$57,518**

**S** (xxxix) Property owned and used by any fraternal organization officially recognized by the University of Wyoming or any Wyoming community college to the extent it is not used for private profit nor primarily for commercial purposes by the organization;

**S** (xl) Property owned and used by any senior citizens center to the extent it is not used for private profit nor primarily for commercial purposes by the center;

**S** (xli) Property owned and used by a charitable society or association, if the property is not for investment purposes but rather the property is used directly for the operation of the charity and which is directly beneficial to the people of this state.

**S** (xlii) If a person owns two thousand four hundred dollars (\$2,400.00) or less in fair market value of business property in one (1) county, the business property shall be exempt as de minimis business property. As used in this paragraph, "business property" means taxable personal property excluding any property that is exempt under W.S. 39-11-105 (a)(xi) as personal property held for personal or family use.

**E** (b) The following shall be exempt from property taxation: *(Legislative Task Force on Intangibles was appointed to research the topic in depth. Changes were effective in 2006)*

(i) Goodwill if established and separately identified on a company's books and records, or affirmed by generally accepted accounting, or appraisal, principles;

(ii) Any of the following intangible items:

(A) Workforce in place including its composition and terms and condition, contractual or otherwise, of its employment;

(B) Business books and records, operating systems or any other information base including lists or other information with respect to current or prospective customers;

(C) Any patent, copyright, formula, process, design, pattern, know-how, format, proprietary computer software or other similar items;

(D) Any customer-based intangible. As used in this subparagraph, "customer-based intangible" means composition of market, market share and any other value resulting from future provision of goods or services pursuant to relationships, contractual or otherwise, in the ordinary course of business with customers. In the case of a financial institution, "customer-based intangible" includes deposit base and similar items;

(E) Any supplier-based intangible. As used in this subparagraph, "supplier-based intangible" means any value resulting from future acquisitions of goods or services pursuant to relationships, contractual or otherwise, in the ordinary course of business with suppliers of goods or services to be used or sold by the taxpayer.

(iii) Any license, permit or other right granted by a person, or by a governmental unit or an agency or instrumentality thereof;

(iv) Any covenant not to compete, or other arrangement to the extent such arrangement has substantially the same effect as a covenant not to compete, entered into in connection with an acquisition directly or indirectly of an interest in a trade or business or substantial portion thereof;

(v) Any franchise, trademark or trade name;

(vi) Any of the following intangible items:

(A) Money and cash on hand including currency, gold, silver and other coin, bank drafts, certified checks and cashier's checks;

(B) Money on deposit;

(C) Accounts receivable and other credits;

(D) Bonds, promissory notes, debentures and other evidences of debt;

(E) Shares of stock or other written evidence of ownership;

(F) Judgments for the payment of money;

(G) Annuities and annuity contracts.

**S W.S.15-10-107.** Housing Projects. The property of a municipality or county acquired or held pursuant to this chapter is public property and exempt from all taxes and special assessment of any public body. These include all property held by a Housing Authority.

**E W.S. 15-1-708.** Real or personal property within a project owned and leased by a municipality or county under authorization of the "Industrial Development Projects Act" (W.S. 15-1-701 et seq.) is either taxable or exempt pursuant to specific provisions. Projects initiated after 2-16-67 are exempt from ad valorem taxes, however the governing body shall negotiate with the proposed lessee an annual fee in lieu of taxes...