



DEPARTMENT OF REVENUE

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August 24, 2021

Wyoming Legislature
 Joint Labor, Health & Social Services Committee
 200 W. 24th Street
 Cheyenne WY 82002

RE: Property Tax Refund Program

Chairman Wilson:

As requested, the following information outlines the Property Tax Refund Program.

Program Name:	Property Tax Relief Program
Administered by:	Department of Revenue
Where to Apply:	County Treasurer's office or Department of Revenue
Application form:	Application available at County Treasurer's office or from the Department of Revenue website.
Application Deadline:	First Monday in June.
Eligibility Requirements:	Property tax paid timely; household income less than the greater of $\frac{3}{4}$ of the county or state median income; household assets other than your house, a car for each adult household member, and IRA and other pension funds worth less than \$122,746 per adult household member; resident of Wyoming for past 5 years. For additional information, please see the application form.
General Description of Program:	Property tax relief program for eligible residential taxpayers.
Amount of Relief	Up to one-half of the median residential property tax bill amount or one-half of the property tax bill, whichever is less.
Statutory Authorization:	W.S. 39-13-109(c)(v)
Rule Citation:	Chapter 19, Department of Revenue Rules
Contact Information:	Local County Treasurer; or Property Tax Relief Program, Wyoming Department of Revenue (307) 777-7320
Funding source	State general fund. Program is active only if funds are appropriated by the Wyoming Legislature. Beginning in 2021, the program is unfunded.
Additional Information:	Annual application required.

If you are interested in the actual qualifying 2019 Median Income requirements and median property tax amounts per county these can be found at <https://revenue.wyo.gov/divisions/administrative-services/property-tax-refund-program>.

For clarification, funds were appropriated for 2020 however, my predecessor gave up \$1,000,000 as part of the “Step Two COVID 19” reductions.

Respectfully Submitted,

Brenda L. Henson, Director
Department of Revenue
(307) 777-5287

Attachments:

- 2012-2014 Totals report – Property Tax Refund
- 2015-2019 Totals report – Property Tax Refund

**WYOMING DEPARTMENT OF REVENUE
ADMINISTRATIVE SERVICES DIVISION; PROPERTY TAX DIVISION
PROPERTY TAX REFUND PROGRAM: TAX YEAR 2012-2014 COMPARISON
SEPTEMBER, 2015**

COUNTY NAME	TAX YEAR 2012					TAX YEAR 2013					TAX YEAR 2014				
	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND
Albany	96	93	3	\$ 37,707.98	\$ 405.46	101	99	2	\$ 42,353.50	\$ 427.81	106	96	10	\$ 43,136.03	\$ 449.33
Big Horn	44	41	3	\$ 11,057.82	\$ 269.70	40	36	4	\$ 9,750.55	\$ 270.85	44	35	0	\$ 9,482.70	\$ 270.93
Campbell	112	108	4	\$ 41,207.14	\$ 381.55	114	110	4	\$ 42,400.46	\$ 385.46	112	112	9	\$ 43,985.70	\$ 392.73
Carbon	125	118	7	\$ 25,433.10	\$ 215.53	118	107	11	\$ 24,410.47	\$ 228.14	116	112	4	\$ 26,558.50	\$ 237.13
Converse	70	65	5	\$ 20,508.13	\$ 315.51	75	72	3	\$ 24,560.10	\$ 341.11	71	67	4	\$ 24,065.74	\$ 359.19
Crook	15	13	2	\$ 3,080.67	\$ 236.97	17	16	1	\$ 4,164.43	\$ 260.28	19	18	1	\$ 5,353.32	\$ 297.41
Fremont	164	157	7	\$ 57,978.07	\$ 369.29	169	157	12	\$ 59,649.11	\$ 379.93	161	155	6	\$ 59,490.64	\$ 383.81
Goshen	59	56	3	\$ 14,590.38	\$ 260.54	55	54	1	\$ 14,094.43	\$ 261.01	55	50	5	\$ 13,747.87	\$ 274.96
Hot Springs	40	39	1	\$ 9,876.68	\$ 253.25	42	38	4	\$ 9,577.66	\$ 252.04	38	37	1	\$ 9,675.29	\$ 261.49
Johnson	98	91	7	\$ 32,542.15	\$ 357.61	93	90	3	\$ 33,340.38	\$ 370.45	85	78	7	\$ 29,286.60	\$ 375.47
Laramie	288	270	18	\$ 104,295.49	\$ 386.28	279	254	25	\$ 99,201.36	\$ 390.56	275	261	14	\$ 108,261.75	\$ 414.80
Lincoln	57	51	6	\$ 14,667.27	\$ 287.59	94	81	13	\$ 23,746.21	\$ 293.16	112	90	22	\$ 28,645.28	\$ 318.28
Natrona	209	198	11	\$ 69,735.99	\$ 352.20	204	193	11	\$ 73,743.77	\$ 382.09	212	197	15	\$ 82,245.81	\$ 417.49
Niobrara	16	16	0	\$ 2,226.73	\$ 139.17	14	13	1	\$ 1,893.00	\$ 145.62	22	21	1	\$ 3,179.11	\$ 151.39
Park	203	192	11	\$ 88,509.25	\$ 460.99	192	177	15	\$ 86,535.80	\$ 488.90	174	160	14	\$ 80,618.48	\$ 503.87
Platte	11	11	0	\$ 2,762.40	\$ 251.13	15	15	0	\$ 3,958.77	\$ 263.92	16	16	0	\$ 4,498.15	\$ 281.13
Sheridan	351	330	21	\$ 145,572.42	\$ 441.13	338	311	27	\$ 133,596.54	\$ 429.57	298	276	22	\$ 121,029.17	\$ 438.51
Sublette	47	46	1	\$ 15,663.72	\$ 340.52	45	43	2	\$ 16,071.19	\$ 373.75	41	37	4	\$ 13,757.63	\$ 371.83
Sweetwater	23	21	2	\$ 7,063.22	\$ 336.34	24	24	0	\$ 8,607.36	\$ 358.64	25	21	4	\$ 7,887.80	\$ 375.61
Teton	157	143	14	\$ 122,867.21	\$ 859.21	143	133	10	\$ 109,356.76	\$ 822.23	140	126	14	\$ 107,950.99	\$ 856.75
Uinta	166	156	10	\$ 45,328.75	\$ 290.57	165	150	15	\$ 43,368.68	\$ 289.12	155	144	11	\$ 42,655.02	\$ 296.22
Washakie	32	32	0	\$ 6,881.81	\$ 215.06	27	24	3	\$ 5,466.69	\$ 227.78	25	25	0	\$ 6,036.65	\$ 241.47
Weston	11	11	0	\$ 2,459.20	\$ 223.56	13	11	2	\$ 2,557.62	\$ 232.51	13	11	2	\$ 2,611.69	\$ 237.43
TOTAL	2394	2258	136	\$ 882,015.58	\$ 390.62	2377	2208	169	\$ 872,404.84	\$ 395.11	2315	2145	170	\$ 874,159.92	\$ 407.53
PERCENT APPROVED OR DENIED		94%	6%				93%	7%				93%	7%		

**WYOMING DEPARTMENT OF REVENUE
ADMINISTRATIVE SERVICES DIVISION; PROPERTY TAX DIVISION
PROPERTY TAX REFUND PROGRAM: TAX YEAR 2015-2019 COMPARISON
SEPTEMBER, 2020**

COUNTY NAME	TAX YEAR 2015					TAX YEAR 2018							TAX YEAR 2019					
	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS CALC	TOTAL REDUCTION	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND	NO. OF APPLICATIONS	NO. APPROVED	NO. DENIED	TOTAL DOLLARS REFUNDED	AVERAGE DOLLAR REFUND	
Albany	111	104	7	\$ 48,262.87	\$ 464.07	86	81	5	\$ 40,210.79	\$ 9,011.36	\$ 31,199.43	\$ 385.18	60	51	9	\$ 27,523.53	\$ 539.68	
Big Horn	44	42	2	\$ 12,057.80	\$ 287.09	35	31	4	\$ 8,923.54	\$ 1,999.78	\$ 6,923.76	\$ 223.35	27	26	1	\$ 7,843.37	\$ 301.67	
Campbell	132	125	7	\$ 52,281.96	\$ 418.26	91	78	13	\$ 33,342.24	\$ 7,472.12	\$ 25,870.12	\$ 331.67	78	65	13	\$ 28,746.32	\$ 442.25	
Carbon	110	102	8	\$ 27,061.21	\$ 265.31	56	55	1	\$ 15,658.01	\$ 3,508.96	\$ 12,149.05	\$ 220.89	52	46	6	\$ 13,193.39	\$ 286.81	
Converse	99	92	7	\$ 35,933.73	\$ 390.58	56	52	4	\$ 18,921.27	\$ 4,240.29	\$ 14,680.98	\$ 282.33	42	37	5	\$ 13,935.18	\$ 376.63	
Crook	22	19	3	\$ 7,163.60	\$ 377.03	19	19	0	\$ 7,068.84	\$ 1,584.20	\$ 5,484.64	\$ 288.67	12	11	1	\$ 4,365.70	\$ 396.88	
Fremont	186	177	9	\$ 71,187.63	\$ 402.19	135	122	13	\$ 48,442.47	\$ 10,856.12	\$ 37,586.35	\$ 308.08	116	100	16	\$ 44,445.03	\$ 444.45	
Goshen	62	58	4	\$ 16,376.32	\$ 282.35	45	44	1	\$ 13,287.91	\$ 2,977.90	\$ 10,310.01	\$ 234.32	40	32	8	\$ 10,215.71	\$ 319.24	
Hot Springs	39	37	2	\$ 11,469.05	\$ 309.97	22	21	1	\$ 6,991.68	\$ 1,566.90	\$ 5,424.78	\$ 258.32	18	16	2	\$ 5,131.87	\$ 320.74	
Johnson	101	99	2	\$ 45,709.72	\$ 461.71	69	65	4	\$ 34,248.10	\$ 7,675.18	\$ 26,572.92	\$ 408.81	67	62	5	\$ 33,241.67	\$ 536.16	
Laramie	317	290	27	\$ 119,829.33	\$ 413.20	258	240	18	\$ 117,143.23	\$ 26,252.27	\$ 90,890.96	\$ 378.71	226	206	20	\$ 113,711.57	\$ 552.00	
Lincoln	94	82	12	\$ 27,077.92	\$ 330.22	66	57	9	\$ 21,401.55	\$ 4,796.18	\$ 16,605.37	\$ 291.32	53	44	9	\$ 18,057.71	\$ 410.40	
Natrona	261	234	27	\$ 98,233.15	\$ 419.80	174	160	14	\$ 68,873.03	\$ 15,434.62	\$ 53,438.41	\$ 333.99	166	145	21	\$ 63,275.02	\$ 436.38	
Niobrara	17	15	2	\$ 2,632.27	\$ 175.48	12	12	0	\$ 2,049.49	\$ 459.30	\$ 1,590.19	\$ 132.52	10	9	1	\$ 1,799.33	\$ 199.93	
Park	170	162	8	\$ 84,194.82	\$ 519.72	147	132	15	\$ 76,185.03	\$ 17,073.34	\$ 59,111.69	\$ 447.82	124	108	16	\$ 65,753.04	\$ 608.82	
Platte	28	25	3	\$ 8,038.56	\$ 321.54	22	22	0	\$ 7,897.50	\$ 1,769.88	\$ 6,127.62	\$ 278.53	27	27	0	\$ 9,050.87	\$ 335.22	
Sheridan	290	264	26	\$ 120,671.37	\$ 457.09	213	184	29	\$ 96,462.48	\$ 21,617.75	\$ 74,844.73	\$ 406.76	181	167	14	\$ 90,103.71	\$ 539.54	
Sublette	43	40	3	\$ 15,412.73	\$ 385.32	36	32	4	\$ 12,808.50	\$ 2,870.45	\$ 9,938.05	\$ 310.56	30	27	3	\$ 11,456.31	\$ 424.31	
Sweetwater	35	31	4	\$ 12,086.96	\$ 389.90	24	21	3	\$ 8,218.54	\$ 1,841.83	\$ 6,376.71	\$ 303.65	23	18	5	\$ 7,452.25	\$ 414.01	
Teton	138	126	12	\$ 120,479.00	\$ 956.18	91	80	11	\$ 115,170.69	\$ 25,810.18	\$ 89,360.51	\$ 1,117.01	97	91	6	\$ 138,030.95	\$ 1,516.82	
Uinta	159	138	21	\$ 46,454.50	\$ 336.63	124	105	19	\$ 36,203.40	\$ 8,113.40	\$ 28,090.00	\$ 267.52	100	88	12	\$ 32,025.14	\$ 363.92	
Washakie	37	32	5	\$ 10,599.43	\$ 331.23	29	28	1	\$ 10,388.35	\$ 2,328.05	\$ 8,060.30	\$ 287.87	23	21	2	\$ 8,993.29	\$ 428.25	
Weston	23	22	1	\$ 5,851.64	\$ 265.98	20	18	2	\$ 5,623.67	\$ 1,260.25	\$ 4,363.42	\$ 242.41	15	14	1	\$ 3,969.16	\$ 283.51	
TOTAL	2518	2316	202	\$ 999,065.57	\$ 431.38	1830	1659	171	\$ 805,520.31	\$ 180,520.31	\$ 625,000.00	\$ 376.73	1587	1411	176	\$ 752,320.12	\$ 533.18	
PERCENT APPROVED OR DENIED	92%		8%		91%		9%		TOTAL APPROPRIATION				89%		11%			

* Note: Program not funded for the Tax Years 2016 & 2017