



State of Wyoming

DEPARTMENT OF REVENUE

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MEMORANDUM

TO: COUNTY ASSESSORS, COUNTY TREASURERS, STATE TREASURER'S OFFICE
PROPERTY TAX DIVISION STAFF

FROM: MARVIN APPLEQUIST, ADMINISTRATOR, PROPERTY TAX DIVISION

DATE: 3/28/2012

SUBJECT: NEW VETERANS EXEMPTIONS RULES AND REGULATIONS

Effective for tax year 2012, the Department of Revenue will no longer be accepting reimbursement summary reports, or any amendments to these reports, after the September 1st statutory deadline, pursuant to W.S 39-11-105(a)(xxiv). This includes all reimbursement requests made to the State for the county exemption of real or personal property taxes or vehicle licensing fees for Veterans, POWs, Disabled Veterans or Indians. This change does not affect the statutory filing deadlines for the individual seeking an exemption. It does require the county to file their final State reimbursement requests to the Department no later than September 1st. To help accommodate this change for both the County Treasurer and the County Assessor, the Department has created a new county reporting form that will need to be used for 2012.

Filing of reimbursement requests has continued to pose a significant challenge for the State. Historically, county reimbursement requests were received by the Department of Revenue on and after the filing deadline. The Department also received amendments to the reports well into December and, in some instances, after the first of the New Year. In addition, many counties, in an attempt to make their county fiscally whole, would submit omitted veteran exemptions from prior years in the current year's reimbursement request. The State Treasurer's office has contacted the Department and requested that the reports be filed in accordance with the filing deadline set forth in the Statute. This is a situation that has been problematic for the State Treasurer's office. It made budgeting for the exemption program nearly impossible due to late filings and tax year exemptions being submitted in the incorrect tax year.

The manner in which the County accepts individual exemption claims is not being modified at this time. Fiscally it is in the County's best interest to accept individual claims as close to the September 1st deadline as possible, considering statutory requirements or long standing work practices. The greater the amount of time between the acceptance of the last exemption claim to the September 1st deadline, the more significant the lag time before the exemption is reimbursed.

For reimbursement reporting purposes, the tax year cycle will now run from September 1st – August 31st. Any exemption claims that are received, by the county, after September 1st will

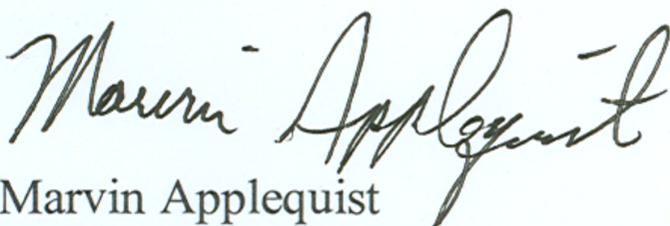
need to be included in the following year's reimbursement report to the State. Any omitted claims that fall outside of these guidelines will become the fiscal responsibility of the county and are not eligible for State reimbursement. This will help provide the State Treasurer's office a more definitive framework for the budgeting process while still giving the county the ability to apply for reimbursement for all of the exemptions they receive throughout the year.

As mentioned, the Department has also redesigned the yearly reimbursement summary form. This document is similar to the existing report. However, it now groups the county's entire request on one form and contains places for both the County Assessor and County Treasurer to certify the reimbursement amounts being requested. In past years, the Department would receive multiple requests from the county, some from the Treasurer and others from the Assessor, including amendments. This was an error prone process for both the County and the State that required streamlining. This summary report is located on the CAMA website, www.cama.state.wy.us, in the CAMA Business Procedures & Processes section.

Finally, there is some needed clarification on the data that is provided on the reimbursement request forms. There are basically three items that are required for submission for each exemption category; Assessed Value, Number of Exemptions Granted and the Tax Reimbursement Amount. The Assessed Value number should include the maximum dollar amount allowed for the exemption, not necessarily the total assessed value of the property. For example, the current total allowable assessed value for real property is \$3,000. If the total assessed value of the account is \$200,000, the Assessor would only include that portion of the claim, up to the \$3,000 limit, in the Total column. In circumstances where there is no maximum limit on the value of the property or the value is less than \$3,000, the actual assessed value should be used. The Total Number of Exemptions Granted field should include the number of claims that were included in the totals, not necessarily the total number of claimants. These totals may be different depending on how the claimant files for the exemption. The Tax Reimbursement Amount should provide the total dollars being requested by the County for reimbursement by the State Treasurer. The form will need to be filled out completely. If the form has any missing, or omitted, data, it will be returned to the County Assessor or County Treasurer for correction.

If you have any questions about the new structure, please feel free to call either myself or David Chapman.

Thank You.



Marvin Applequist
Property Tax Administrator
Department of Revenue
State of Wyoming

C.C. Sharon Garland, State Treasurer's Office

SUMMARY OF VETERAN'S EXEMPTIONS GRANTED IN 2012 IN ACCORDANCE WITH STATUTE 39-13-105

FOR _____ COUNTY ASSESSOR DATE SUBMITTED: _____

SUBMITTED BY _____ TITLE: _____

Signature

AMENDMENT? YES NO REASON FOR AMENDMENT _____

CATEGORY	TYPE OF EXEMPTION	TOTAL ASSESSED VALUE UP TO \$3000	TOTAL TAX REIMBURSEMENT REQUESTED	TOTAL NUMBER OF EXEMPTIONS GRANTED
1	REAL AND PERSONAL PROPERTY			
2	MOTOR VEHICLES AND TRAILERS			
	GRAND TOTAL			

SUMMARY OF PRISONER OF WAR, DISABLED VETERAN AND INDIAN EXEMPTIONS IN 2012 IN ACCORDANCE WITH STATUTE 31-3-101(b)

FOR _____ COUNTY TREASURER DATE SUBMITTED: _____

SUBMITTED BY _____ TITLE: _____

Signature

AMENDMENT? YES NO REASON FOR AMENDMENT _____

CATEGORY	TYPE OF EXEMPTION	TOTAL VEHICLE VALUATION	TOTAL TAX REIMBURSEMENT REQUESTED	TOTAL NUMBER OF EXEMPTIONS GRANTED
3A	PRISONER OF WAR LICENSE FEES			
3B	DISABLED VETERANS LICENSE FEES			
3C	INDIAN EXEMPTION LICENSE FEES			
	GRAND TOTAL			

This form is a complete and accurate assessment of Veteran, POW, Disabled and Indian exemptions. All fields need to be populated, including Indian Exemptions. If there is no exemption please enter 0. No exemptions, including amendments, will be accepted by the DOR after the statutory September 1st deadline.