



## DEPARTMENT OF REVENUE

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January 2, 2014  
(14-006)

**TO:** WYOMING COUNTY ASSESSORS  
WYOMING COUNTY BOARDS OF COMMISSIONERS

**FROM:** BRENDA ARNOLD, ADMINISTRATOR, PROPERTY TAX DIVISION

**DATE:** JANUARY 2, 2014

**SUBJECT:** PROPERTY TAX DEFERRAL – REPEAL OF CHAPTER 17

The Wyoming Property Tax Deferral was initialized in 1995 and provides an option for County Commissioners to offer a home owner/tenant the choice of deferring their property tax. W.S. 39-13-107(b)(iii) states the County Commissioners may promulgate rules and regulations for administering the program, in addition, the county must fund the program. The statute also requires that the Department of Revenue approve the program prior to its being offered.

The Department of Revenue intends to repeal Chapter 17 Rules – Property Tax Deferral. Provisions currently found in Chapter 17 are found in statute and restating them in Department of Revenue rule is redundant.

This directive will serve as guidance as to reasons why the department may not approve of a county property tax deferral program.

The Department may disapprove a county deferral program for any of the following reasons:

- (a) The county program is inconsistent with W.S. 39-13-107(b)(iii);
- (b) The county program establishes expansions or limitations for participation in the deferral program not expressly or implicitly authorized by law;
- (c) The county program fails to assure consistent administration in any of the following areas:
  - (i) Protection of the interests of legal owners, equity owners, lienholders, and the county in the property subject to deferral;
  - (ii) Clarity and consistency in determining principal residence;

- (iii) Clarity and consistency in determining eligible applicants by age or handicapped status;
- (iv) Clarity and consistency in determining limited income;
- (v) Fails to provide established procedures for filing applications and/or affidavits to participate in the deferral program for current year taxes;
- (vi) Fails to provide established procedures for filing affidavits to continue deferral status for prior year taxes;
- (vii) Fails to provide established procedures for approving or disapproving deferral applications and affidavits;
- (viii) Fails to provide established procedures and standards for declaring deferred taxes due and payable;
- (ix) Fails to provide established procedures for providing notice of deferred taxes as a lien against the property;
- (x) Fails to provide standards to assure taxes deferred do not exceed the limits established by law; and
- (xi) Fails to provide sufficient procedures for record keeping assuring county records will be developed and maintained consistent with W.S. 39-13-107(b)(iii)(K) .

Should you have any questions please contact me at (307) 777-5235.

Thank you