



Department of Revenue

2024 Budget Session Proposed Single Family Residential Exemption

**Presented to Wyoming County Assessor's Association
January 3, 2024~ Virtual Meeting**

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2024

STATE OF WYOMING

24LSO-0108
Legislator Formal
Draft
1.0

DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION

HOUSE BILL NO. [BILL NUMBER]

Property tax exemption-residential structures.

Sponsored by:

A BILL

for

1 AN ACT relating to taxation; establishing a property tax
2 exemption for single family residential structures based on
3 the prior year assessed value; requiring information
4 related to the tax exemption to be included on the tax
5 assessment schedule; providing rulemaking authority;
6 specifying applicability; and providing for an effective
7 date.

8

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

10

11 **Section 1.** W.S. 39-11-105(a) by creating a new
12 paragraph (xliii) and 39-13-103(b)(viii) are amended to
13 read:

1

[Bill Number]

Proposed Bill
As of December 29, 2023
no bill number has been
assigned.

2

1

2

39-11-105. Exemptions.

3

4

5

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

6

7

8

9

(xliii) A portion of a single family residential
structure. The following shall apply to the exemption under
this paragraph:

10

11

12

13

14

15

16

(A) Subject to subparagraph (B) of this
paragraph, the amount of the exemption under this paragraph
shall be any assessed value of the single family
residential structure that is in excess of the prior year
assessed value plus five percent (5%);

17

18

19

20

(B) The exemption under this paragraph is
not applicable and the property shall be valued at full
value if:

21

22

(I) The increase in value is
attributable to structural changes to the single family

1 residential structure including new construction or
2 additions to an existing structure; or

3

4 (II) The owner acquired the property
5 during the prior calendar year.

6

7 (C) The department shall adopt rules
8 necessary to administer the exemption under this paragraph;

9

10 (D) As used in this paragraph, "single
11 family residential structure" means a structure intended
12 for human habitation including a house, modular home,
13 mobile home, townhouse or condominium that is a privately
14 owned single family dwelling unit.

15

16 **39-13-103. Imposition.**

17

18 (b) Basis of tax. The following shall apply:

19

20 (viii) Every assessment schedule sent to a
21 taxpayer shall contain the property's estimated fair market
22 value for the current and previous year, or, productive

1 value in the case of agricultural property. The schedule
2 shall also contain the assessment ratio as provided by
3 paragraph (b)(iii) of this section for the taxable
4 property, the amount of taxes assessed on the taxable
5 property from the previous year, ~~and~~ an estimate of the
6 taxes which will be due and payable for the current year
7 based on the previous year's mill levies and, if the
8 property is a single family residential structure, an
9 estimate of the taxes that will be avoided if the property
10 is eligible for the exemption under W.S.
11 39-11-105(a)(xliii). The schedule shall contain a statement
12 of the process to contest assessments as prescribed by W.S.
13 39-13-109(b)(i);

14

15 **Section 2.** The exemption provided by this act shall
16 first apply to the tax year beginning January 1, 2024.

17

2024

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1.0

1 **Section 3.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

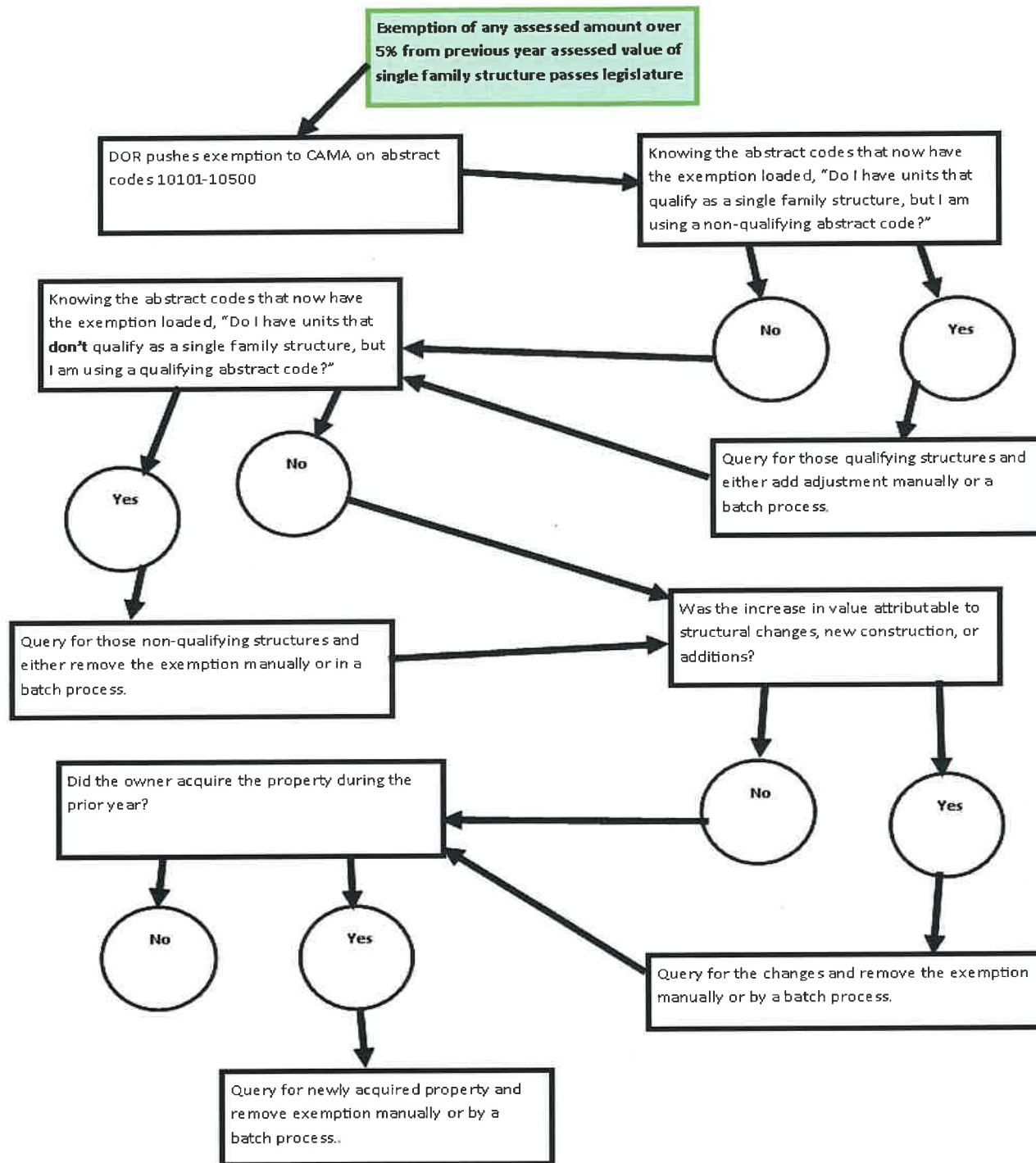
5

6

(END)

Current Language of the proposal:

- Exempts assessed value that is in excess of prior year assessed value plus 5%.
- The exemption applies to the single family structure **only**.
- The exemption does not apply when the increase is attributable to a structural change. Legislation is defining a structural change as an addition or new construction. Finishing a basement, adding a bathroom, remodeling a kitchen will not be considered structural changes.
- The exemption does not apply if the property was “newly” acquired the prior calendar year. Conveyance to Trusts, adding a spouse, etc. will not be considered as “newly” acquired.
- The NOV will include an estimate of taxes that will be “avoided”.
- Effective Date: January 1, 2024

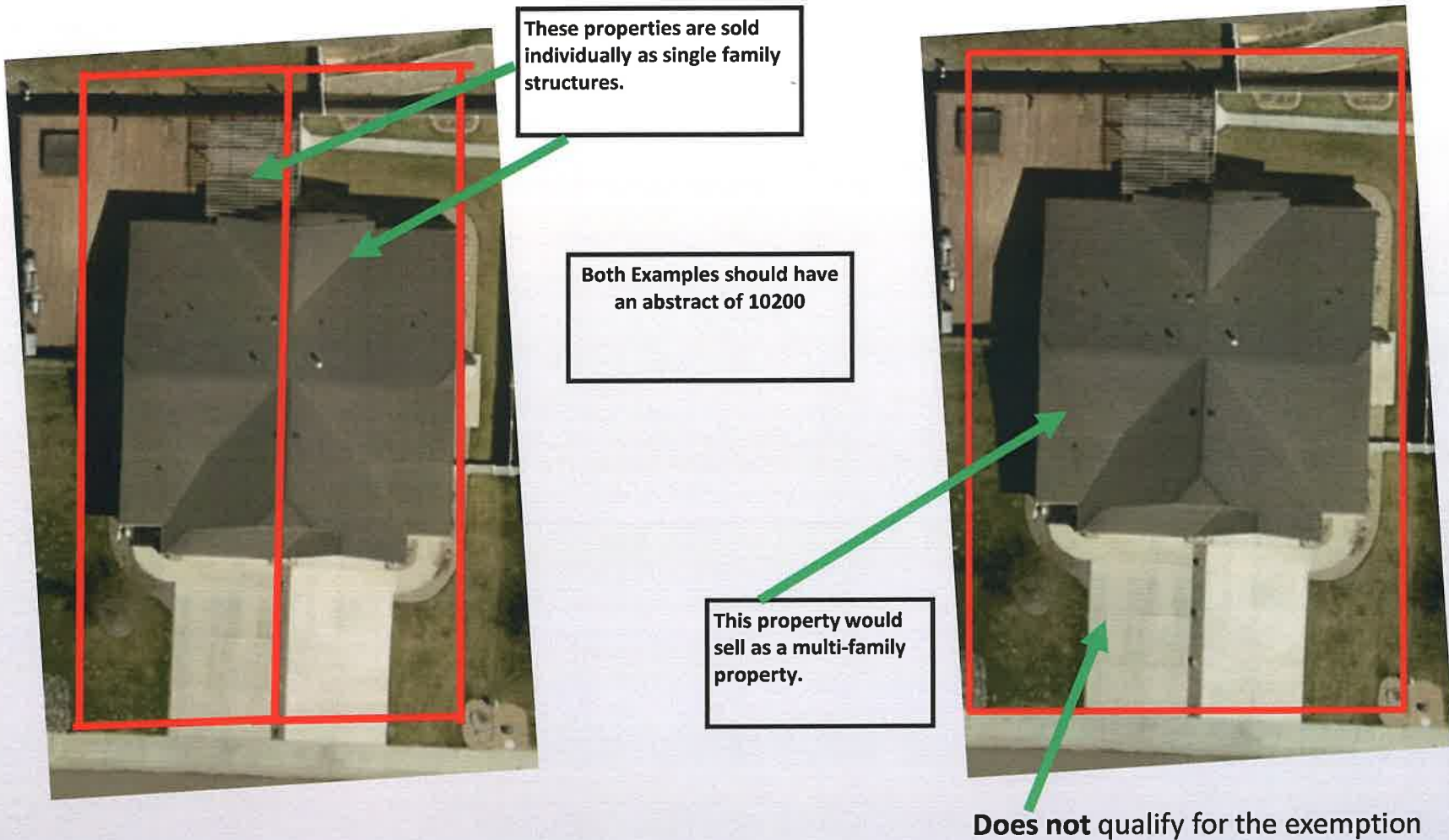


Plan of Action should this proposal pass during 2024 Budget Session:

- Mid-Late January – Realware upgrade to 5.53
- March 1, 2024-Bill is signed into law
- March (early) Emergency Rules are submitted for Chapter 14(per proposed law department shall adopt rules necessary)
*More on this later.
- March 2 – Department updates appropriate tables and deploys updates to Realware.
- March 2-5 Adjustment is placed on all eligible abstract codes by Department and rolled out to CAMA. Abstract Codes: 10101, 10102, 10103, 10200*, 10401, 10402, 10403, 10500. **County will need to rollup values to apply exemption.**
- March 3 thru NOV mailing – County removes exemptions where not appropriate. County adds exemptions where it is appropriate.

Known issues that we have identified:

Duplex vs. Townhouse —Property Line



Barndominiums, etc.



This type of single family residential structure is listed many ways across the State. The Assessor will need to decide if the exemption is appropriate or not. If a County is using abstract code 10600, the exemption will need to be put on manually.

Queries:

- Occupancy Description compared to Abstract Code

10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10401	Shed - Tool
10402	Shed - Tool
10402	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10401	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
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10401	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10103	Shed - Tool
10101	Shed - Tool
10101	Shed - Tool
10401	Shed - Tool
10401	Shed - Tool

This Example shows Residential (non-outbuilding) abstract codes placed on a tool shed.

Eligible abstract codes below:

10101	Residential - Single Family Residence Improvements - Site Built
10102	Residential - Single Family Residence Improvements - Manufactured Home - Cancelled Ti...
10103	Residential - Single Family Residence Improvements - Manufactured Home - Titled
10200	Residential - Duplexes-Triplexes-Townhouse Improvements - All Inclusive
10300	Residential - Apartment Buildings - All Inclusive
10401	Residential - Agricultural Residence Improvements - Site Built
10402	Residential - Agricultural Residence Improvements - Manufactured Home - Cancelled Title
10403	Residential - Agricultural Residence Improvements - Manufactured Home - Titled
10500	Residential - Condominiums Improvements - All Inclusive


These tool sheds will receive the adjustment/exemption if not changed.

Queries Continued:

If the property was acquired the previous calendar year, the Assessor must decide if the exemption does or does not apply.


EXAMPLES:

GRANTOR	GRANTEE
Bischoff, Scott A & Bethany J	Bischoff, Scott A & Bethany J Living Trust



In this example it appears that the property was placed into a trust. The exemption should be applied.

GRANTOR	GRANTEE
BAUER, LYLE BRUCE & PATRICIA J	COWAN, MICHAEL TODD & JENNIFER LOU



In this example it appears that the property was acquired and the exemption would not apply.

Queries Continued:

- Exemption does not apply if valuation change is due to additions or new construction (structural change).
 - **Change in Square Footage due to field measurement error does not disqualify the single family residence from the exemption.
 - Query #3 will find changes in square footage.
 - The imp # in 2023 needs to be the same imp # in 2024 for this query to produce reliable results.

Finishing a basement, adding a bathroom, remodeling a kitchen will not be considered structural changes.

Valuation by CWIP(2023) vs. Finished Structure (2024) is a structural change and the exemption will not apply.

Queries Continued:

Abstract Code change from previous year. The exemption should apply, but because of the change in abstract it will not calculate correctly.

Query #4 will find abstract codes that changed from the previous year if the imp # is the same.

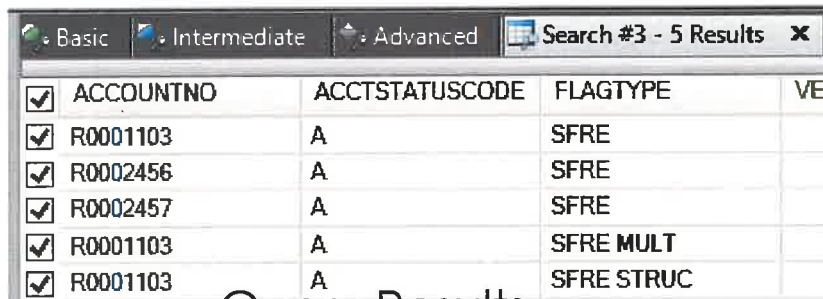
RealWare

Flags to Identify Properties that should not get the exemption

Account Flags						
Flag Type	Flag Type Description	Units	Σ	RDATAAUTHORITY	Start Date	End Date
▶ SFRE	ACQUIRED PROPERTY	1	To identify structures that were acquired previous calendar year			
SFRE STRUC	STRUCTUAL CHANGE	1	To identify structures that had a structural change			
SFRE NEW	NEW CONSTRUCTION	1	To identify structures that are new construction			
SFRE MULT	MULTIPLE FAMILY	1	To identify structures that are intended to house more than 1 family			
*						

RealWare

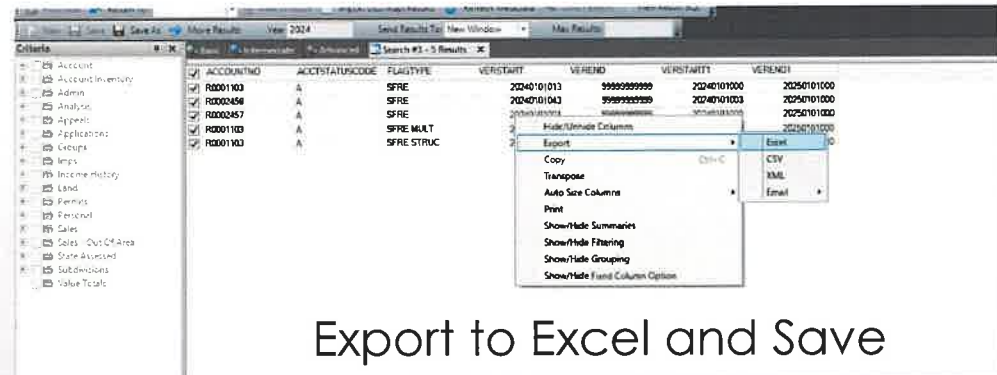
Query in ListBuilder to identify structures that do not receive exemption (account flag)



The screenshot shows the 'Search #3 - 5 Results' window in the ListBuilder application. It displays a table with columns: ACCOUNTNO, ACCTSTATUSCODE, FLAGTYPE, and VE. The table contains five rows of data, all with 'A' in the ACCTSTATUSCODE column. The FLAGTYPE column shows 'SFRE' for the first three rows and 'SFRE MULT' and 'SFRE STRUC' for the last two rows. The 'VE' column is empty for all rows.

ACCOUNTNO	ACCTSTATUSCODE	FLAGTYPE	VE
<input checked="" type="checkbox"/> R0001103	A	SFRE	
<input checked="" type="checkbox"/> R0002456	A	SFRE	
<input checked="" type="checkbox"/> R0002457	A	SFRE	
<input checked="" type="checkbox"/> R0001103	A	SFRE MULT	
<input checked="" type="checkbox"/> R0001103	A	SFRE STRUC	

Query Results



Export to Excel and Save



Batch – Adjustment-New

RealWare Batch

Step 1

Main Select Records Update options Review Summary Message Log

☒ Lock selected batch records (Required to apply updates to production data)

Process ID	57731855
Batch Name	DORUSER BatchAdjustment 12-28-2023 8:12:30
Batch Description	Remove SFRE
Batch Status	Batch Start
Created By	DORUSER
Tax Year	2024

Name Batch & Save

Step 3

Find Now Return To View in Matrix **Import List/Map/Results**

New Save Save As Move Results Year 2024

Import Excel Spreadsheet

Step 2

Main **Select Records** Update options Review Summary Message Log

Sorting and Selection

Sort: 1st: 2nd: 3rd:

Appraisal Type: Real

Accounts Selected: 0

Cancel Process **Select Records**

Select Records

Step 4

Import List

Name: Remove SFRE

Import Source: File

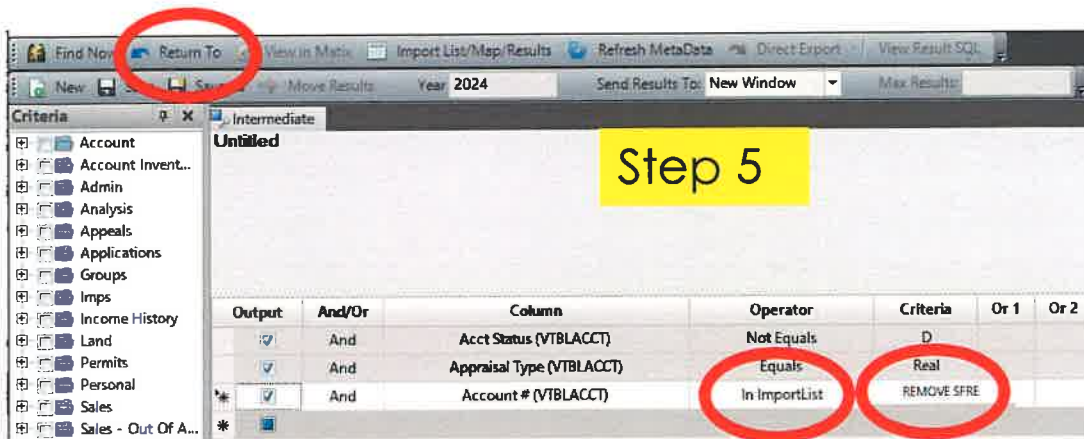
Selected File: C:\Users\kenneth.guille\Documents\SFRE.xlsx File...

Worksheet: Sheet1

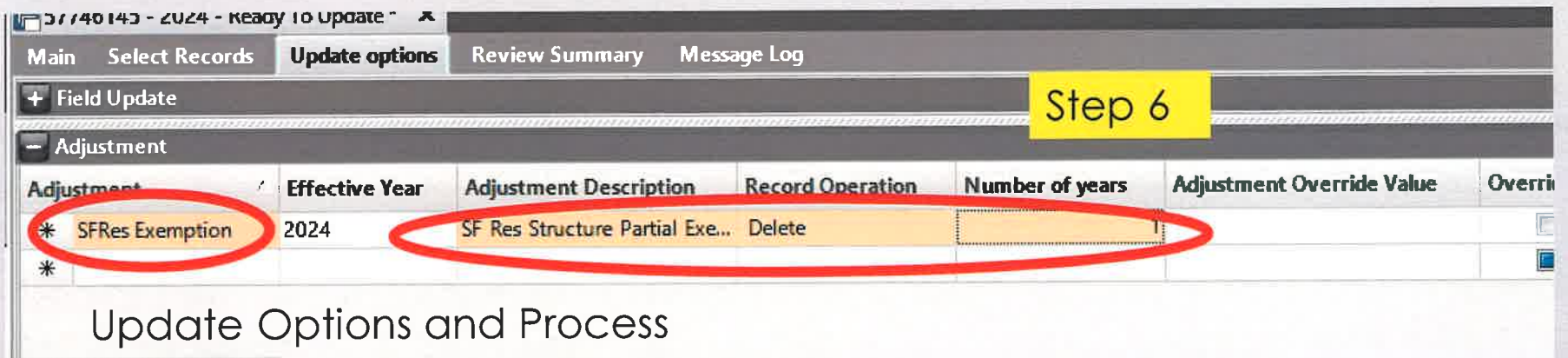
Key Column: ACCOUNTNO

Import Cancel

RealWare Batch Continued:



"Return to" Batch




Update Options and Process

RealWare Batch Continued:

57746145 - 2024 - Update Completed

Main Select Records Update options **Review Summary** Message Log

[Move to Production](#) 

[Close and Clear Batch](#)

[Cancel Process](#)

☐ Skip Account Inventory Update

Step 7

Keys

Tax Year	Account #	Parcel #	Before Value	After Value	Log Count	Value Difference	Value % Difference
▶ 2024	R0002457	5193-21-3-91-...	\$ 34,750.00	\$ 34,750.00		\$ 0.00	0.0000 %
2024	R0001103	4986-28-1-00-...	\$ 350,473.00	\$ 350,473.00		\$ 0.00	0.0000 %
2024	R0002456	5193-21-3-91-...	\$ 161,976.00	\$ 161,976.00		\$ 0.00	0.0000 %

Tables

Value

- Acct
- ▶ ACCTADJUST...
- ACCTADJUST...
- ACCTADJUST...
- Value
- Note

Select row to compare

Account #	Adjustment	Effective Year	Adj
[Empty list]			

+ Added

- **Removed**

Account #	Adjustment	Effective Year	Adj
▶ R0002457	SFRes Exemption	2024	

Before After

Batch Process succeeded in removing the exemptions.
"Move to Production"

RealWare Add Adjustment at the account level



Data Entry is the same as Veterans' and PC

Adjustments					
Adjustment Type	Adjustment Description	Adjustment	Effective Year	Adjustment Co...	Adjustment Category
▶ Exemption	SF Res Structure Partial Exemption	SFRes Exemption	2024		Cap
*					

Below will populate if prior year's value is in excess of prior year value plus 5%

Abstract Adjustment Value									
Tax Year	Account #	Tax District	Abstract Code	Abstract Adj Code	Adjustment	Adjustment Value	Σ	Level Origin	Level Destination
▶ 2024	R0002298	0406	10101		SFRes Exemption	\$-68,303.50		Actual	Adj Actual

Value Adjustment							
Account #	Tax Year	Value Group	Adjustment	Adjustment Value	Tax District	Level Origin	Level Destination
▶ R0002298	2024	Residential Im...	SFRes Exemption	\$-68,303.50	0406	Actual	Adj Actual

Math Check:

2023 SFR FMV: 132,570

2024 SFR FMV: 207,502

Difference: 74,932 or +56.52%

2023 SFR FMV + 5%: $132,570 \times 1.05 = 139,199$

$207,502 - 139,199 = 68,303$ FMV Exemption or 6,489 exempted assd value.

Tax Year	Total Tax Dollar	Actual Value	Adjusted Actual Value	Assessed Value	Adjusted Assessed Value	Extended Actual	Extended Assessed	
2024	1303.46	244212	175908.5	16711	16711	244212	23200	
	Account #	Tax Year	Tax District	Parcel #	Actual Value	Adj Actual Value	Assessed Value	Adj Assessed Value
	R0002298	2024	0406	51932130600917	207502	139,198.5	13224	13224
	R0002298	2024	0406	51932130600917	36710	36710	3487	3487
Tax Year	Total Tax Dollar	Actual Value	Adjusted Actual Value	Assessed Value	Adjusted Assessed Value	Extended Actual	Extended Assessed	
2023	1254.32	169280	169280	16081	16081	169280	16081	
	Account #	Tax Year	Tax District	Parcel #	Actual Value	Adj Actual Value	Assessed Value	Adj Assessed Value
	R0002298	2023	0406	51932130600917	132570	132,570	12594	12594
	R0002298	2023	0406	51932130600917	36710	36710	3487	3487

RealWare Add Adjustment w/ Override

5796-32-2-12-008-28 - 2024 x

Adjustments

Adjustment Type	Adjustment Description	Adjustment	Effective Year	Adjustment Overri...	Override	Adjustment Co...	Adjustment Category
▶ Exemption	SF Res Structure Partial Exemption OR	SFRes Ex OR	2024	\$ 5,000.00	<input checked="" type="checkbox"/>		General
*					<input type="checkbox"/>		

+ Adjustments - MultiYear Details

+ Adjustment Freeze

+ Abstract Adjustment Value

- Value Adjustment

Account #	Tax Year	Value Group	Adjustment	Adjustment Value	Σ	Tax District	Level Origin	Level Destination
▶ R0013700	2024	Residential Improv...	SFRes Ex OR	\$5,000.00		0102	Actual	Adj Actual

Cases when an O/R might be needed:

- Abstract Code is different than previous year
- Imp # is different than previous year

2024 NOTICE OF ASSESSMENT

BIGHORN COUNTY ASSESSOR GINA ANDERSON P.O. BOX 109 BASIN, WY Phone: (307) 568-2547 Fax: (307) 568-2013 Office Hours: 8am - 5pm		In case of a dispute over values of your property, your first obligation is to discuss the problem with the assessor's office. If not resolved, any person wishing to contest the assessment of their property shall file no later than thirty (30) days after the mail date on the assessment notice, a statement with the County Assessor. The statement shall specify the reasons why the assessment is incorrect. Please contact the assessor's office for more information on the appeal process. Veterans: YOU must notify the Assessor's Office each year before the 4th Monday in May by telephone, mail or other communication pursuant W.S. 39-13-105 (m), that you wish to use your Veterans Exemption again this year.
--	--	--

NAME OF PROPERTY OWNER AS OF JANUARY 1st, 2024

RILEY, MARY FAYE LIVING TRUST DATED AUGUST 20, 1997 PO BOX 1031 BASIN, WY 82410-1031	This is NOT a Bill The Tax Bill will be sent to you by the County Treasurer.
--	--

Date Mailed	Date of Assessment	Parcel ID Number	Account Number	Local ID Number
04/01/2024	01-01-2024	51932130600917	R0002298	17-01-007-00277

PROPERTY ADDRESS	TAX DISTRICT	LAND SIZE
818 S 5TH ST	0406	8,960 Square Feet

LEGAL DESCRIPTION OF PROPERTY BEING ASSESSED

91 MATT SD140-1231

PREVIOUS YEAR PROPERTY BREAKDOWN

Fair Value	x	Level of Assessment	=	Assessed Valuation	x	Last Year's Mill Levy	=	Last Year's Tax
169,280		0.0950		16,081.00		78		\$1,254

CURRENT YEAR'S ASSESSMENT

DESCRIPTION	FAIR VALUE	x	LEVEL OF ASSESSMENT	=	ASSESSED VALUATION
Residential Improvements	207,502		0.095		19,713
Residential Land	36,710		0.095		3,487
SF Res Structure Partial Exemption -506	-68,304		0.095		-6,489

Total Valuation Used to Calculate Tax:	\$175,909	\$16,711
Estimated Tax Using Previous Year's Levy	\$1,303	This is NOT a Bill! It is for your information only.
Veteran's Exemption Pursuant to W.S. 39-13-105 (if applicable)	Late Filing Fee (if applicable)	

...and, if the property is a single family residential structure, an estimate of the taxes that will be avoided if the property is eligible for the exemption under W.S.39-11-105(a)(xlili)

NOV
Reporting

CURRENT YEAR'S ASSESSMENT

DESCRIPTION	FAIR VALUE	x	LEVEL OF ASSESSMENT	=	ASSESSED VALUATION
Residential Improvements	207,502		0.095		19,713
Residential Land	36,710		0.095		3,487
SF Res Structure Partial Exemption -506	-68,304		0.095		-6,489

Items that still need to be resolved

- Upgrade RealWare to 5.52 or 5.53 (mid to late January)
- NOV reporting
- Report for Assessors to show exemption was applied
- Property Profile will need updated
- Write more queries as needed

Rules:

- Define structural change
- Define “acquired the property”
- After seeing this what else do you feel needs to be defined in rules?

Demo to see what it looks like in RealWare

Thank You

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Director

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<https://revenue.wyo.gov/>