

Long-Term Homeowners Exemption W.S.39-11-105(a)(xlv)

PROGRAM OVERVIEW

Effective January 1, 2025, for tax years 2025 & 2026 only.

Administered by the County Assessor, this program aids qualified long-term homeowners by applying a 50% assessed value exemption on the primary residential structure and up to 35 acres of associated land.

How to Apply:

The [Long-Term Homeowner Affidavit and Application](#) (pdf) must be completed and returned to the Assessor's Office by the fourth Monday of May.

ELIGIBILITY REQUIREMENTS

Property owner or spouse is 65 years of age or older.

Applicant has paid residential property taxes in Wyoming for at least 25 years.

Property must be the primary residence and occupied by the owner for at least 8 months of the year.

An application will be required and must be submitted **no later than the 4th Monday in May. No exceptions.**

ADDITIONAL DETAILS

The applicant must be the legal owner of record of the residential real property on January 1 of the tax year for which the exemption is being claimed. Ownership can be solely, with others, under a contract of sale, corporation, or held in trust established by or for the benefit of the applicant.

The applicant must show proof of age at the time of filing the claim.

The applicant must provide information proving previous Wyoming residential taxes were paid. Taxes paid can be in any Wyoming county.

The applicant must provide the historical names used for legal ownership of residential property in Wyoming, if applicable.

A surviving spouse of a person who previously qualified for this exemption shall provide proof that the departed spouse previously received the exemption.

The exemption can be claimed on the primary residence and associated residential land.

“Associated residential land” shall be defined as lands occupied by the primary residence. The exemption shall not apply to land when used for commercial, industrial, or agricultural purposes. The exemption is limited to the number of acres outlined in W.S. 39-11-105(a)(xlv).

Mobile homes will be considered real property for this exemption.