



Lincoln County, Wyoming
Assessor's Office
925 Sage Suite 104
Kemmerer, WY 83101
Telephone (307) 877-9056 Extension 4

Debbie Larson
County Assessor

VETERAN'S EXEMPTION APPLICATION: 2010

Enclosed is the Veteran's Exemption form you requested.

Eligibility is based on two criteria:

1. You must be a resident, currently residing in Wyoming and for the past **three** years.
2. You must be an **Honorably Discharged Veteran** or Widow of a Veteran that served **within one of the specified time periods** listed on page two. (Please circle the applicable date/dates you qualify for)

If you are using the Veteran's Exemption for property tax, the completed and notarized form and all documentation required must be received by our office no later than the fourth Monday in May 2010. Documents received after this date will be used for the year 2011.

For Vehicle Registration use, there is not a deadline; however, the credit is applied yearly January 1 – December 31st. The notarized form and all documentation must be filed with the Assessor's Office prior to utilizing the exemption in the Treasurer's Office.

Along with the completed and notarized form, our office also requires your submission of the following:

1. A copy of your current **Wyoming Driver's License**
2. **Proof of residency** for the **last 3 years** (through either voter or vehicle registrations) with one copy for each year. Voter Registrations can be obtained from the County Clerk's Office (Extension 2027). Vehicle Registrations can be obtained from the County Treasurer's Office (Extension 2042).
3. A copy of the **Discharge Papers** (Form DD 214)

Forms received that are not notarized, as well as incomplete submission of the required documents listed above, will result in the return of all documents to the applicant.

If you have any questions, please feel free to contact Alyssa Collins at 1-800-442-9001 Extension 2035 (Within Wyoming) or 1-307-877-9056 Extension 2035.

Sincerely,
Alyssa Collins
Lincoln County Assessor's Office

Wyoming State Statute 39-13-105 Veteran's Exemption reads:

(a) The following persons who are bona fide Wyoming residents for at least three (3) years at the time of claiming the exemption are entitled to receive the tax exemption provided by W.S. 39-13-105 (a) (xxiv):

- (i) An honorably discharged veteran of the Indian Wars, Spanish American War, Filipino insurrection, Boxer rebellion Puerto Rico campaign or First World War;
- (ii) An honorably discharged veteran of the Second World War, who served in the Military service of the United States between December 7, 1941 and December 31, 1946;
- (iii) An honorably discharged veteran of the Korean War emergency, who served in the military service of the United States between June 27, 1950 and January 31, 1955;
- (iv) An honorably discharged veteran of the Vietnam War emergency, who served in the military service of the United States between February 28, 1961 and May 7, 1975;
- (v) A widow, during her widowhood, of any person qualifying under this subsection or who died while serving honorably during the war, conflict or period described in this section. The tax exemption shall be applied to property the title to which is held by the widow or to property which is the subject of a trust created by or for the benefit of the widow;
- (vi) An honorably discharged veteran who served in the military service of the United States, who is a bona fide Wyoming resident for at least three (3) years and who served in one (1) of the below listed military operations during the specified period and who was awarded the armed forces expeditionary medal or the Vietnam service medal:

- (A) Berlin -----from August 14, 1961 to June 1, 1963
- (B) Lebanon-----from July 1, 1958 to November 1, 1958
- (C) Quemoy and Matsu Islands-----from August 23, 1958 to June 1, 1963
- (D) Taiwan Straits-----from August 23, 1958 to January 1, 1959
- (E) Cuba-----from October 24, 1962 to June 1, 1963
- (F) Congo-----from November 23, 1964 to November 27, 1964
- (G) Dominican Republic----from April 28, 1965 to September 21, 1966
- (H) Korea----- from October 1, 1966 to June 30, 1974
- (J) Congo----from July 14, 1960 to September 1, 1962
- (K) Laos-----from April 19, 1961 to October 7, 1962
- (M) Vietnam-----from July 1, 1958 to August 4, 1964
- (N) Persian Gulf--- Desert Storm Conflict-----from January 15, 1991 to a date to be determined by the department of revenue.

(b) The exemption for veterans is limited to an annual exemption of up to three thousand dollars (\$3,000.00) of assessed value and is a lifetime exemption on the property as long as all qualifications are met. There is no longer a dollar amount limit on the exemption, widows and disabled veterans all get the \$3000.00 assessed value.

AFFIDAVIT FOR VETERAN EXEMPTION

State of Wyoming)
)ss
County of Lincoln)

I, _____, of lawful age, being first duly sworn upon oath, depose and state as follows (initial applicable section):

_____ SECTION I

- A. I served in the military of the United States during one of the wars or military operations identified by W.S39-13-105 (as amended; listed on attached);
- B. I have a _____% service connected disability as certified by the Veteran's Administration or a branch of the Armed Forces of the United States;
- C. Only I or my spouse own the property for which the exemption is claimed;
- D. I am now and have been for the past three years a bonafide resident of Wyoming. I currently and for the past three years have done one of the following: a) held a Wyoming Driver's License b) registered to vote in the State of Wyoming c) registered one of more of my vehicles in the State of Wyoming d) filed my Internal Revenue Service tax return indicating my residence as Wyoming;
- E. The total tax benefit which I have received under W.S. 39-13-105 2
- F. I have not claimed a similar exemption in any other county of the state except:
_____County _____Valuation

_____ SECTION II

- A. I am a surviving spouse of a veteran qualifying under W.S. 39-13-105, a bonafide resident of the State of Wyoming and have not remarried;
- B. The total tax benefit received under W.S39-13-105
- C. I have not claimed a similar exemption in any other county of the state except:
_____County _____Valuation

SIGNED: (Signature must be notarized)

Veteran or Widow

Printed Name of Signature

Please indicate which of the following you would like your exemption applied to:

PROPERTY TAX _____

VEHICLE REGISTRATION _____

State of Wyoming
County of Lincoln

The foregoing instrument was acknowledged before me by _____,
this _____ day of _____, 20_____.

Notary Public

My commission expires _____

VETERAN'S EXEMPTION
ELIGIBILITY – VETERAN

1. Must be a Wyoming resident for at least three (3) years at the time of claiming the exemption, Honorably Discharged veteran, show proof of DD214, and

Served in the military service of the United States during one of the following:

INDIAN WARS	BOXER REBELLION
SPANISH AMERICAN WAR	PUERTO RICO CAMPAIGN
FILIPINO INSURRECTION	WORLD WAR I
12/07/41 - 08/15/45	WORLD WAR II MERCHANT MARINES
12/08/41 - 08/15/45	WORLD WAR II
06/27/50 - 07/28/53	KOREAN WAR EMERGENCY
08/05/64 - 08/15/73	VIETNAM WAR EMERGENCY

or served in one of the following AND BEEN AWARDED THE ARMED FORCES EXPEDITIONARY MEDAL (AFEM), VIETNAM SERVICE MEDAL (VSM) OR OTHER AUTHORIZED SERVICE OR CAMPAIGN MEDAL:

<u>DATE SERVED:</u>	<u>ACTION:</u>
07/01/58 - 11/01/58	LEBANON
07/01/58 - 08/04/64	VIETNAM
08/23/58 - 01/01/59	TAIWAN STRAITS
08/23/58 - 06/01/63	QUEMOY/MATSU ISLANDS
07/14/60 - 09/01/62	CONGO
04/19/61 - 10/07/62	LAOS
08/14/61 - 06/01/63	BERLIN
10/24/62 - 06/01/63	CUBA
11/23/64 - 11/27/64	CONGO
04/28/65 - 09/21/66	DOMINICAN REPUBLIC
10/01/66 - 06/30/74	KOREA
01/15/91 - 02/28/91	PERSIAN GULF (DESERT STORM)
11/20/95 – TBD (DOR)	BOSNIA
12/01/95 – TBD (DOR)	IRAQ (OPERATION SOUTHERN WATCH)
01/01/97 – TBD (DOR)	IRAQ (OPERATION NORTHERN WATCH)
03/24/99 – TBD (DOR)	KOSOVO
10/07/01 – TBD (DOR)	AFGHANISTAN & OTHER LOCATIONS
	[OPERATION ENDURING FREEDOM]
	[OPERATION NOBLE EAGLE (HOMELAND SECURITY)]

2. AMOUNT OF EXEMPTION: \$3,000.00 annual exemption of assessed value TO BE USED ON PROPERTY TAX OR VEHICLE REGISTRATION
3. DEADLINE FOR FILING: On or before the fourth Monday in May each year.

ELIGIBILITY – SURVIVING SPOUSE

The surviving spouse of a veteran, during widowhood or widower hood, who has not remarried, is qualified for the tax exemption and is entitled to apply for it under the same procedure specified for veterans if:

- At the time of the spouse's death, both the veteran and the veteran's spouse were residents of Wyoming;
- The veteran's spouse has been a resident of Wyoming for at least three (3) years at the time the spouse claims the exemption; and
- The veteran would have qualified under above Section 1) for a tax exemption had the veteran survived and applied for exemption

NOTE: VETERAN'S EXEMPTION IS FOR THE BENEFIT OF VETERAN AND SPOUSE ONLY.