

# 2017 Property Tax Relief Table

(Reference Standard 3 <http://propertytax.utah.gov/library/pdf/standards/standard03.pdf>)

| Type  | Mandatory or Discretionary             | Entity Determining Eligibility | Funded By      | Filing Requirements   | Eligible Persons   | Eligible Property  | Amount  |  |
|---|--|--------------------------------|----------------|---|--|--|---|--|
| <b>Veterans Exemption</b><br><i>59-2-1104 to 1105</i>                 | Mandatory                              | County                         | County         | Annual Verification by Sept 1; proof of service, proof of disability  | Veteran with a disability; spouse or minor orphans; disability ≥ 10%   | Primary residence and personal property (non-business)   | Credit up to \$255,301 in taxable value, based on percentage of disability                    |  |
| <b>Active Duty Armed Forces Exemption</b><br><i>59-2-1104 to 1105</i> | Mandatory                              | County                         | County         | File by Sept 1 <u>the year after</u> qualifying active duty service was completed, provide evidence of qualifying active duty military service* | Qualified active duty; At least 200 days in calendar year outside the state or 200 consecutive days outside the state beginning in prior year. | Primary residence of military member   | Total taxable value of the primary residential property                                       |  |
| <b>Blind Exemption</b><br><i>59-2-1106</i>                            | Mandatory                              | County                         | County         | File annually by Sept 1; ophthalmologist signed statement   | Legally blind as defined by statute; spouse or minor orphans; no income requirements   | Real and personal property   | Credit of \$11,500 in taxable value   |  |
| <b>Circuit Breaker</b><br><i>59-2-1202 to 1220</i>                    | <b>Homeowner's Credit</b>              | Mandatory                      | County         | State General Fund  | File annually by Sept 1 with county; signed statement of income  | Provide own financial support, 66+ years of age or surviving spouse; income ≤ \$32,101 Utah resident for entire year | Owner-occupied residence  | Credit up to \$951 based on annual household income                    |
|   | <b>Homeowner's Valuation Reduction</b> | Mandatory                      | County         | County  | Same as Homeowner's Credit   | Same as Homeowner's Credit   | Same as Homeowner Credit  | Credit equal to tax on 20% of fair market value of residence           |
|   | <b>Renter's Credit**</b>               | Mandatory                      | Tax Commission | State General Fund  | File annually by Dec 31 with state; signed income statement & gross rent;  | Same as Homeowner's Credit   | Renter-occupied residence   | Credit up to \$951 based on household income & percentage of rent paid |
| <b>Indigent Abatement</b><br><i>59-2-1107 &amp; 1109</i>              | Discretionary                          | County                         | County         | File annually by Sept 1; signed statement of disability or hardship; proof of ownership; other as require by county                             | 65+ years of age, or disabled, or in extreme hardship; income < \$32,101; residing at property at least 10 months of year                      | Owner-occupied residence   | ½ tax due, up to \$951  |  |
| <b>Indigent Deferral</b><br><i>59-2-1108 &amp; 1109</i>               | Discretionary                          | County                         | County         | Same as indigent abatement; approval of mortgage or trust deed holder   | Same as indigent abatement; hold no income producing assets  | Owner-occupied residence   | All or any portion of tax; interest accrues; deferral continues until property changes hands. |  |

\*Evidence could include: Military Service or Deployment Order, Letter from commanding officer or Travel Voucher/Subvoucher (DD Form 1351-2) (Military Personnel Office)

\*\* This relief is only indirectly related to property tax; it is to help offset the general tax burden. Contact Jan Duggar Tax Commission 801-297-6220

Utah Code Ann. Sec 59-2-1347 allows a county, for property assessed by the county, or USTC, for property assessed by the Commission, to accept an amount less than the full amount of taxes due, and allows a county to defer the full amount of taxes due “where, in the judgment of the [county legislative body for property assessed by the county, or USTC for property assessed by the Commission], the best human interests and the interests of the state and the county are served.” The statute also allows a county legislative body to grant retroactive adjustments or deferrals.