



Tax Relief

Utah State Tax Commission
Property Tax Division—Tax Rates

Tax Relief

- Tax relief is guaranteed by the Utah State Constitution

- Utah Constitution, Article XIII, Section 3, Subsection (4)

“The Legislature may by statute provide for the remission or abatement of the taxes of the poor”

- §59-2-1801 (7)
 - “Indigent individual” is a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4)...

Important Notes

- The burden is on the applicant to prove eligibility for any tax relief program. The county may request any evidence to establish eligibility required by statute. If the applicant fails to provide the information, the county may deny the tax relief.
- Applicants for tax relief are limited to taxes on the residence and a maximum of one acre of land (and non-business personal property for veterans with a disability and/or blind exemption applicants). **Discretionary** adjustments/deferrals may apply to any taxable property.

Mandatory Tax Relief Programs Offered in the State of Utah

- Veterans Exemption
- Active-Duty Exemption
- Blind Exemption
- **Indigent Abatement**
- **Indigent Deferral**
- **Circuit Breaker Relief Programs**
 - **Homeowner's Credit**
 - **Homeowner's Valuation Reduction**
 - **Renter's Credit**
 - **75+ Circuit Breaker (2024)**
 - Created in 2022—SB 25 Sub. 2
 - Clean-Up in 2023—SB 81 Sub. 2

§59-2-1347

Discretionary
Deferrals/
Abatements

- (1)(a) If an interested person applies to a county legislative body for an adjustment or deferral of taxes levied against property located in the county, the county legislative body may accept a sum less than the full amount due, or defer the full amount due, where, **in the judgment of the county legislative body, the best human interests and the interests of the state and the county are served.**

§59-2-1347

Discretionary Deferrals/ Abatements (cont.)

- (4) Within 10 days after the day on which a county legislative body grants an adjustment or deferral, the county legislative body shall cause the adjustment or deferral to be posted in the county where the property involved is located. The publication shall contain:
 - (a) the name of the applicant;
 - (b) the parcel, serial, or account number of the property;
 - (c) the value of the property for the current year;
 - (d) the sum of the delinquent taxes, interest, and penalty due; and
 - (e) the adjusted amount paid or deferred.

- (5) No later than the last day of each calendar month, **each county legislative body shall send to the commission a record** of any action taken by the county legislative body **under this section during the preceding calendar month**

FAQ—Primary Residential Exemption

- Not considered relief/abatement, but one of the most common questions that taxpayers seeking relief call and ask about
 - The Utah State Constitution allows assessors to exempt from taxation up to 45% of the fair market value of residential property on up to one acre of land.
 - Primary residential exemption applies to home where it is used as a primary residence **more than 180 days of the year**
 - If a long-term renter occupies the home, it qualifies for the primary residential exemption;
 - If it is used as a short-term rental/vacation home **and** remains unoccupied by the **same** individual/family for more than 183 days of the year, it does not qualify for the primary residential exemption

Certified Tax Rate Formula

**Previous Year's
Budgeted Revenues =** Last Year's Final Budgeted Revenue

**Current Year's
Adjusted Taxable
Value Less New
Growth =**

- Locally assessed real
- (+) prior year end personal property
- (+) centrally assessed values
- (-) CRA/RDA
- *(-) 3-year BOE adjustment**
- (-) 5-year collection ratio
- **(-) new growth

Certified Tax Rate Calculation

REAL PROPERTY VALUES						
	2022 Original	2021 Year End	Orig - Year End	% Change	Value Change	% Change
Real Property (91.22 %)	37,872,889,751	28,537,145,050	9,135,524,701	32.01 %	7,826,494,175	27.43 %
(-) Incremental Value	1,382,737,959	1,145,507,064	237,230,895	20.71 %	Assessor NG	% Change
(=) Total Adjusted Value Real	36,289,931,792	27,391,637,986	8,898,293,806	32.49 %	1,309,030,526	4.59 %

CENTRALLY ASSESSED PROPERTY VALUES				BENCHMARK	
	2022 Original	2021 Year End	Orig - Year End	% Change	Value
Centrally Assessed (2.22 %)	918,896,044	866,641,781	52,254,263	6.03 %	Benchmark (2020)
(-) Incremental Value	29,299,226	29,075,208	224,018	0.77 %	(-) 2021 Incremental Value
(=) Total Adjusted Value CA	889,596,818	837,566,573	52,030,245	6.21 %	(=) Adjusted Benchmark

PERSONAL PROPERTY VALUES				
	2021 Year End	2020 Year End	2021YE - 2020YE	% Change
Personal Property (6.56 %)	2,707,978,911	2,474,101,778	233,877,133	9.45 %
(-) Incremental Value	196,411,804	176,651,772	21,760,162	12.32 %
(-) Semiconductor				
(=) Total Adjusted Value PP	2,509,566,977	2,297,450,006	212,116,971	9.23 %

REAL PROPERTY NEW GROWTH	
	Total Adjusted Value Real
2022 Original	36,289,931,702
(-) 2021 Year End	27,391,637,986
(=) Orig - Year End	8,898,293,806
(-) Value Change	7,826,494,175
(=) Real New Growth	1,071,799,631

CENTRALLY ASSESSED NEW GROWTH	
	Total Adjusted Value CA
2022 Original	889,596,818
(-) Benchmark	839,314,640
(=) CA New Growth	50,282,178

PROJECT AREA NEW GROWTH	
	Total Adjusted Value
Real	19,824,793
(+) Centrally Assessed	734,678
(+) Personal	2,216,527
(=) Project Area New Growth	22,777,998

NEW GROWTH TOTALS	
	Total
Real New Growth	1,071,799,631
(+) CA New Growth	50,282,178
(+) Project Area New Growth	22,777,998
(=) Eligible New Growth	1,144,859,807
(x) 5 Year Avg Collection Rate	94.70 %
(=) Collection Rate Adjusted Eligible New Growth	1,084,182,237

CERTIFIED TAX RATE CALCULATION	
	Total
Total Adjusted Value (R+CA+PP)	39,689,095,587
(-) Board of Equalization (BOE) Adjustment	170,141,948
(x) 5 Year Average Collection (2022/2021)	94.70 % / 95.00 %
(=) Proposed Tax Rate Value	37,424,449,098
(-) Collection Rate Adjusted Eligible New Growth	1,084,182,237
(=) Certified Tax Rate Value	36,340,266,859

Budget Code	Budget Name	2021 Year End Budgeted Revenue	2021 Year End Adjusted Budgeted Revenue	Calc. Certified Tax Rate	2021 Year End Final Tax Rate	% Change	Certified Tax Rate Revenue W/O New Growth	New Growth Revenue	Certified Tax Rate Revenue W/ New Growth	Auditor's Certified Tax Rate	Auditor's Certified Rate Revenue	Proposed Tax Rate	Judgeted Revenue	Final Tax Rate	Final Budgeted Revenue
10	General Operations	\$ 28,961,352	\$ 28,958,356	0.000797	0.001004	-20.82 %	\$ 28,963,193	\$ 804,093	\$ 29,827,286	0.000797	\$ 29,827,286	0.000797	\$ 29,827,286	0.000797	\$ 29,827,286
20	Interest and Sinking Fund/Bond	\$ 1,816,087	1,816,087		0.000063										
40	Flood Control	\$ 5,192,274	\$ 5,191,738	0.000143	0.000180	-20.56 %	\$ 5,190,658	\$ 155,038	\$ 5,351,696	0.000143	\$ 5,351,696	0.000143	\$ 5,351,696	0.000143	\$ 5,351,696
540	Health	\$ 5,423,042	\$ 5,422,482	0.000149	0.000188	-20.74 %	\$ 5,414,700	\$ 161,543	\$ 5,576,243	0.000149	\$ 5,576,243	0.000149	\$ 5,576,243	0.000149	\$ 5,576,243
550	Paramedic														
	Grand Total	\$ 41,392,755	\$ 41,318,663	0.001089	0.001435		\$ 39,674,551	\$ 1,180,674	\$ 40,755,225	0.001089	\$ 40,755,225	0.001089	\$ 40,755,225	0.001089	\$ 40,755,225

Revenue ÷ Value = Rate

$$\text{\$28,958,356} \div \text{\$36,340,260,859} = 0.000797 \text{ (rounded)}$$

Rate De

- Auditor Year-End (233b)
- Treasurer (750)
- Sum of Values (697)
- Tax Rate Summary (693)
- CRA Incremental Value (695)
- CRA Increment Paid (700)
- Pacman (233x)
- Tax Relief
- Truth In Taxation December Ad

(233b) Auditor Data Entry Completed (750) Treasurer Data Entry Completed (233b) BOE Calculated (750) Collection Rate Calculated (697) Assessor Data Entry Completed (693) Proposed Rates Entered Rates USTC Approved Rates Finalized

PROPERTY VALUES					
	nd	Orig - Year End	% Change	Value Change	% Change
Real Property (28.03%)	13	100,137,947	14.56%	85,382,345	12.41%
(-) Incremental Value	01	-1,029,897	-11.98%	Assessor NG	% Change
(=) Total Adjusted Value Real		780,410,858	679,243,012	101,167,844	14.89%
CENTRALLY ASSESSED PROPERTY VALUES					
	2023 Original	2022 Year End	Orig - Year End	% Change	Value
Centrally Assessed (30.13%)	567,249,588	702,425,768	-135,176,180	-19.24%	Benchmark (2020) 775,144,191
(-) Incremental Value					(-) 2022 Incremental Value
(=) Total Adjusted Value CA	567,249,588	702,425,768	-135,176,180	-19.24%	(=) Adjusted Benchmark 775,144,191
PERSONAL PROPERTY VALUES					
	2022 Year End	2021 Year End	2022YE - 2021YE	% Change	
Personal Property (28.03%)	527,697,206	541,145,841	-13,448,635	-2.49%	
(-) Incremental Value	334,518,644	347,239,165	-12,720,521	-3.66%	
(-) Semiconductor					
(=) Total Adjusted Value PP	193,178,562	193,906,676	-728,114	-0.38%	

REAL PROPERTY NEW GROWTH	
	Total Adjusted Value Real
2023 Original	780,410,858
(-) 2022 Year End	679,243,012
(=) Orig - Year End	101,167,844
(-) Value Change	85,382,345
(=) Real New Growth	15,785,499
CENTRALLY ASSESSED NEW GROWTH	
	Total Adjusted Value CA
2023 Original	567,249,588
(-) Benchmark	775,144,191
(=) CA New Growth	0
PROJECT AREA NEW GROWTH	
Real	
(+) Centrally Assessed	
(+) Personal	
(=) Project Area New Growth	0



NEW GROWTH TOTALS	
Real New Growth	15,785,499
(+) CA New Growth	
(+) Project Area New Growth	
(=) Eligible New Growth	15,785,499
(x) 5 Year Avg Collection Rate	93.65%
(=) Collection Rate Adjusted Eligible New Growth	14,783,120

CERTIFIED TAX RATE CALCULATION	
Total Adjusted Value (R+CA+PP)	1,540,839,006
(-) Board of Equalization (BOE) Adjustment	4,104,333
(x) 5 Year Average Collection (2023/2022)	93.65% / 93.49%
(=) Proposed Tax Rate Value	1,439,152,021
(-) Collection Rate Adjusted Eligible New Growth	14,783,120
(=) Certified Tax Rate Value	1,424,368,901

Budget Code	Budget Name	2022 Year End Budgeted Revenue	2022 Year End Adjusted Budgeted Revenue	Calc. Certified Tax Rate	2022 Year End Final Tax Rate	% Change	Certified Tax Rate Revenue W/O New Growth	New Growth Revenue	Certified Tax Rate Revenue W/ New Growth	Auditor's Certified Tax Rate	Auditor's Certified Rate Revenue	Proposed Tax Rate	Budgeted Revenue	Final Tax Rate	Final Budgeted Revenue
10	General Operations	\$ 2,035,380	\$ 2,035,380	0.001429	0.001380	3.55%	\$ 2,035,423	\$ 21,125	\$ 2,056,548	0.001429	\$ 2,056,548	0.001429	\$ 2,056,548	0.001429	\$ 2,056,548
30	Library	\$ 108,194	\$ 108,194	0.000075	0.000072	4.17%	\$ 108,828	\$ 1,109	\$ 107,938	0.000075	\$ 107,938	0.000075	\$ 107,938	0.000075	\$ 107,938
540	Health	\$ 64,898	\$ 64,898	0.000046	0.000044	4.55%	\$ 65,521	\$ 680	\$ 66,201	0.000046	\$ 66,201	0.000046	\$ 66,201	0.000046	\$ 66,201
Grand Total		\$ 2,206,470	\$ 2,206,470	0.001550	0.001496		\$ 2,207,772	\$ 22,914	\$ 2,230,685	0.001550	\$ 2,230,685	0.001550	\$ 2,230,685	0.001550	\$ 2,230,685

NOTES:

TC-750



CERTIFIED TAX RATES

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Tax Year 2023 (Year End Data 2022) County 01_BEAVER

Treasurer (750)

Data Entry
County Approved
USTC Approved
Rates Finalized
Save
Export to Excel

1-Entity Name	1.5-Budget Name		12-Total Taxes Charged (9 + 10 + 11)	13-Treasurer Relief Unpaid Taxes (Subtract)	14-Treasurer Relief Abatement (Subtract)	15-Treasurer Relief Other (Subtract)	16-Total Treasurer Relief (13+14+15)	17-Taxes Collected (12 - 16)	18-Collection Rate (17 / 12)	19-Reallocation of Personal Property	20-MV Age Based & Fee-In-Lieu	21-Misc Collections	22-Delinquent & Redemption Tax	23-Interest & Penalty
1010_BEAVER	000_Grouped Budget	00	0.00				0.00	0.00						
1010_BEAVER	10_General Operatio	79	2,857,889.32	135,997.32	8,620.93	-4,719.21	139,899.04	2,517,990.58	0.947385	5,763.54	82,703.95	21,846.55	131,437.08	25,838.71
1010_BEAVER	30_Library	90	138,627.03	7,095.50	449.80	-246.19	7,299.11	131,327.92	0.947345	317.86	4,309.36	1,137.46	7,242.76	101.60
1010_BEAVER	540_Health	37	84,976.67	4,336.24	274.86	-150.59	4,460.51	80,458.16	0.947473	114.49	2,856.45	701.90	4,458.85	62.43
1010_BEAVER	Sub Total	06	2,881,493.02	147,429.06	9,345.59	-5,115.99	151,658.98	2,729,771.08	0.947387	6,195.89	89,869.76	23,885.91	143,138.69	26,000.74
1015_MULTICOUNTY	000_Grouped Budget	00	0.00				0.00	0.00						
1015_MULTICOUNTY	950_Multicounty Asses	37	27,386.56	1,477.87	93.66	-50.14	1,521.39	25,865.17	0.944039	724.07	708.36	177.14	1,109.43	13.47
1015_MULTICOUNTY	Sub Total	37	27,386.56	1,477.87	93.66	-50.14	1,521.39	25,865.17	0.944039	724.07	708.36	177.14	1,109.43	13.47
1020_COUNTY ASSE	000_Grouped Budget	00	0.00				0.00	0.00						
1020_COUNTY ASSE	955_County Assessin	38	589,059.97	29,499.14	1,888.16	-1,031.84	30,305.46	559,000.51	0.948574	-3,979.85	19,421.56	5,089.99	32,356.15	458.91
1020_COUNTY ASSES	Sub Total	38	589,059.97	29,499.14	1,888.16	-1,031.84	30,305.46	559,000.51	0.948574	-3,979.85	19,421.56	5,089.99	32,356.15	458.91
2010_BEAVER COUN	000_Grouped Budget	00	0.00				0.00	0.00						
2010_BEAVER COUN	210_Basic School Lev	06	3,173,968.94	162,800.63	10,319.99	-5,643.44	167,477.18	3,005,769.76	0.947222	10,151.99	98,052.27	25,391.20	161,368.68	2,184.52
2010_BEAVER COUN	230_GO Bond Payme	55	1,682,799.12	85,149.43	5,397.76	-2,984.65	87,562.54	1,595,408.58	0.947980	-1,977.86	53,379.62	13,969.97	89,066.67	1,224.46
2010_BEAVER COUN	246_Capital Local Lev	13	1,510,177.65	76,673.90	4,890.48	-2,689.56	78,884.82	1,431,262.83	0.947776	-1,780.99	48,066.37	12,597.45	80,201.24	1,102.58
2010_BEAVER COUN	510_Voted Local Levy	06	1,688,623.31	85,740.74	5,435.25	-2,985.24	88,190.75	1,600,501.56	0.947776	-1,991.60	53,750.31	14,087.12	89,685.19	1,232.96
2010_BEAVER COUN	525_Board Local Levy	09	3,333,219.15	169,214.80	10,726.83	-5,891.57	174,050.06	3,159,221.09	0.947784	-3,930.56	106,079.65	27,801.85	178,999.40	2,433.35
2010_BEAVER COUN	527_Charter School L	39	3,833,986.95	197.06	12.50	-8.80	202.76	3,633.19	0.947142	14.53	118.07	27.37	361.56	8.78
2010_BEAVER COUN	Sub Total	28	11,392,103.92	579,778.56	36,752.81	-20,161.26	596,388.11	10,795,795.01	0.947851	485.51	359,446.29	93,894.96	597,882.74	8,186.65
3010_BEAVER CITY	000_Grouped Budget	00	0.00				0.00	0.00						
3010_BEAVER CITY	10_General Operatio	41	51,770.88	2,222.14	533.25	-233.84	2,521.55	49,249.33	0.951294	-234.66	6,006.77	423.72	2,206.19	97.97
3010_BEAVER CITY	Sub Total	41	51,770.88	2,222.14	533.25	-233.84	2,521.55	49,249.33	0.951294	-234.66	6,006.77	423.72	2,206.19	97.97
	Grand Total	7	17,141,584.11	879,836.99	53,570.14	-28,954.73	904,452.40	16,237,131.71		-0.00	535,557.39	175,287.77	920,446.33	36,125.12

NOTES:

Tax Relief Screen

utah gov Tax Commission Property taxes

View Data Entry Reports Forms Maintenance Administration

Tax Year 2023 County 01_BEAVER

Tax Relief

Data Entry County Approved USTC Approved

Data Reported for Year 2022

	Count	Relief	Funded By
Active Duty Armed Forces Exemption	0	\$0	County
Veteran's Exemption	52	\$41,807	County
Blind Exemption	0	\$0	County
Indigent Abatement	15	\$3,587	County
Indigent Deferral			County
Homeowner's Credit	63	\$24,102	State General Fund
Homeowner's Valuation Reduction			County
Renter's Credit	0	\$0	State General Fund
75+ Deferral			County
	130	\$69,496	

The background features several concentric circles of varying radii, some solid and some dashed, in a light gray color. A prominent red callout box is centered on the page, containing white text. The callout box has a rectangular top and a pointed bottom, resembling a speech bubble or a drop cap.

Discussion

Specific questions/Roundtable/Open discussion
for next week

Questions? Contact Us!

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