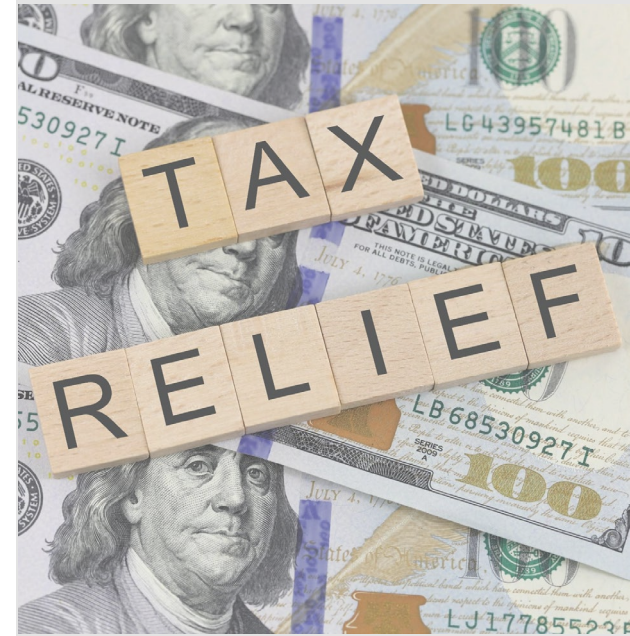


Property Tax Relief in Utah (2024)

USTC Property & Misc. Tax Division

Tax Rates Team



Application Deadlines for Tax Relief & Appeals

- Most tax relief has an application deadline of **September 1st**
 - County may extend application deadline “if good cause exists” until **December 31st**
- Applicants who are denied tax relief by the county may appeal to the USTC **within 30 days** of notice of denial
 - Applicants must submit appeal through county auditor’s office
 - Denial of discretionary adjustments/deferrals cannot be appealed



Types of Tax Relief

- Tax relief falls into one of 3 categories:
 - **Status-based tax relief**
 - Armed Forces Exemptions
 - Disabled Veteran
 - Active-Duty
 - Blind Abatement
 - **Income-based tax relief**
 - Homeowner's Credit (& Homeowner's Valuation Reduction)
 - Indigent Abatement
 - Indigent Deferral
 - Renter's Credit (& Homeowner's Valuation Reduction)
 - Senior Deferral (CB75+)
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Status-Based Tax Relief

Armed Forces Exemptions

Blind Exemption



Active-Duty Exemption

- Amount
 - **Total taxable value** of active-duty claimant's primary residence is exempt for the calendar year **after** the year in which the claimant completed qualifying military service
- Claimant may be:
 - The active-duty servicemember
- Proof required:
 - Completed travel voucher or other satisfactory evidence of eligible military service
 - Statement that lists the dates which the 200 days of qualifying active duty military service began & ended



Disabled Veteran Exemption

- Amount
 - The taxable value of eligible property is exempted by the percentage of disability multiplied by the adjusted taxable value limit—which is adjusted annually—owned on September 1st each calendar year
 - The unmarried surviving spouse or minor orphan of a veteran who was killed in action (or died in the line of duty) receives an exemption equal to the **total taxable value** of the veteran claimant's eligible property*
- Claimant may be:
 - The disabled veteran
 - An unmarried surviving spouse of the veteran
 - A minor orphan of the deceased veteran
- Proof required:
 - Initial application[†]
 - Copy of the veteran's certificate of discharge from military service
 - A statement issued by a military entity that lists the veteran's percentage of disability



Blind Exemption

- Amount
 - \$11,500 of taxable value of real and tangible personal property
- Claimant may be:
 - A blind person
 - The unmarried surviving spouse of a blind person
 - A minor orphan of a blind person
- Proof required:
 - Initial application
 - Signed statement made by a licensed ophthalmologist verifying that the blind person either:
 - a) Has no more than 20/200 visual acuity in the better eye when corrected
 - b) If the person has **central** visual acuity better than 20/200, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20°



An illustration showing two hands holding a stack of green banknotes. The hand on the left is wearing a grey suit sleeve, and the hand on the right is a plain skin tone. The banknotes are fanned out, showing a large dollar sign and some decorative patterns.

Income-Based Tax Relief

Homeowner's/Renter's Credits & Homeowner's Valuation Reduction

Indigent Abatement & Deferral

Senior Deferral (CB75+)



Household Income

- **Household income** means *all income* received by all members of a claimant's household in the calendar year preceding the calendar year in which property taxes are due but does not include income received by a member of a claimant's household who is under the age of 18 or is a parent or grandparent through blood, marriage, or adoption of the claimant or the claimant's spouse.
- **Taxable Income**
 - Federally Adjusted Gross Income (FAGI)
- **Nontaxable**
 - Social Security Benefits (except Disability income)
 - Nontaxable strike benefits
 - Loss carry forwards
 - Rental depreciation
 - Wages and salaries
 - Interest and dividends
 - Trust income
 - Support payments
 - Retirement income and voluntary contributions to a tax-deferred retirement plan
 - Pensions and annuities
 - Capital gains
 - Workers' compensation



Nontaxable Income Exemptions

- Public assistance, including:
 - Medical assistance provided under Utah Code [Title 26B, Chapter 3](#)
 - SNAP Benefits
 - Services or benefits provided under the Utah Employment Support Act ([Title 35A, Chapter 3](#))
 - Foster care maintenance payments provided from the General Fund or under Title IV-E of the Social Security Act
- Aid, assistance, or contributions from a tax-exempt NGO source
- Relief in kind supplied by a public or private agency
- Property tax relief granted in previous years
- Social Security Disability Income
- Federal tax refunds
- Federal child tax credit that exceed the taxpayer's federal tax liability
- Federal earned income credit that exceeds the taxpayer's federal tax liability
- Reverse mortgage payments
- Payments/Reimbursements to federal senior program volunteers
- Gifts/Bequests
- Wages earned by a minor or by the claimant's parent/grandparent



Homeowner's/ Renter's Credit

- Amount
 - Sliding scale—maximum amount is \$1,259; minimum amount is \$197*
 - This is in addition to the homeowner's valuation reduction that is required to be applied to a qualified homeowner's/renter's credit
- Claimant must:
 - Be 66+ years old
 - OR a widow/widower of any age
 - Have a total annual income (taxable **and** nontaxable) of less than \$40,840
 - Not be claimed as a dependent on someone else's tax return
 - Be a Utah resident for the entire calendar year
 - Claim the credit on their primary residence
- Proof required:
 - Copy of income taxes including applicable/related forms and schedules (i.e., Schedule 1, Form 8919, etc.)



Homeowner's Valuation Reduction

- Amount
 - 20% tax reduction on fair market value of residence
 - Taxable value becomes 35% of market value instead of normal 55% for primary residences
- Claimant must:
 - Qualify for the Homeowner's Credit
- Proof required:
 - N/A



Senior Deferral (CB75+)

- Amount
 - Full amount of property tax and tax notice charges
- Claimant must:
 - Be 75+ years old (in the year they apply)
 - Have a total annual income (taxable **and** nontaxable) of less than \$81,680
 - Have household liquid resources that do not exceed 20x the amount of property taxes levied on the residence in the preceding calendar year
 - Have no outstanding penalties or interest or delinquent property taxes
 - **EITHER:**
 - The value of an attached or detached single-family residence is no greater than the county **median** property value of the same type
 - The eligible owner has continuously owned the single-family residence for 20+ years as of January 1st in the first year of the application
- Proof required:
 - Copy of income taxes including applicable/related forms and schedules (i.e., Schedule 1, Form 8919, etc.)
 - Copy of bank statements
 - Statement/Proof of how much cash they have on them when submitting the application*
 - Proof of age
 - Proof that applicant resides at the single-family residence on the application



Household Liquid Resources

- **Household liquid resources** means the following resources that are not included in an individual's *household income* and held by one or more members of the individual's *household*:
 - Cash on hand
 - Money in a checking or savings account
 - Savings certificates
 - Stocks or bonds
- **Household** means the association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities, accommodations, and expenses.



Indigent Individual

- At least 65 years old;
- Or is less than 65 years old and:
 - The county finds that extreme hardship would prevail on the individual if the county does not defer or abate the individual's taxes; or
 - The individual has a disability
 - There is no age minimum for an unmarried surviving spouse (widow/widower)
- **Has a total household income of less than the maximum household income certified to a homeowner's credit**
- Resides for at least **10 months of the year** in the residence that would be subject to the requested abatement or deferral; and
- Cannot pay the tax assessed on the individual's residence when the tax becomes due



Indigent Abatement

- Amount
 - The lesser of:
 - 50% of the total tax levied
 - The maximum amount of a homeowner's credit (2024–\$1,259)
- Claimant must:
 - Be an indigent individual (see [slide 16](#))
- Proof required:
 - **If indigent through disability or hardship:**
 - Include a signed statement that describes the eligibility of the applicant for the application
 - Copy of income taxes including applicable/related forms and schedules (i.e., Schedule 1, Form 8919, etc.)



Indigent Deferral

- Amount
 - The lesser of:
 - 50% of the total tax levied
 - The maximum amount of a homeowner's credit (2024–\$1,259)
- Claimant must:
 - Be an indigent individual (see [slide 16](#))
 - Not own any income-producing assets that can be liquidated to pay taxes
 - Get written approval from the holder of each mortgage/trust deed
- Proof required:
 - **If indigent through disability or hardship:**
 - Include a signed statement that describes the eligibility of the applicant for the application
 - Copy of income taxes including applicable/related forms and schedules (i.e., Schedule 1, Form 8919, etc.)
 - 3-year list of assets transferred to relatives



Special/Other Tax Relief

Qualified Increase Deferral

Discretionary Adjustment/Deferral



Qualified Increase Deferral

- Amount
 - 5-year deferral of amount owed (20% due each year)
- Claimant may be:
 - Owners identified by the county assessor in their mandatory review of data for tax years 2023 & 2024 and notified by the county auditor with their valuation notices (NOVs)
- Special Requirements:
 - **Application deadline**—June 30, 2025*
 - Owners who wish to receive this deferral must apply for it
 - Any penalties/interest that accrued in the year their property had a qualified increase must be waived[†]
 - **May** have 2 separate deferrals (2023 and/or 2024)



Discretionary Adjustment/ Deferral

- Amount
 - Up to full taxable amount
- Claimant may be:
 - Any interested person who applies to the county BOE for an adjustment/deferral of taxes levied against any of their property
- Special Requirements:
 - “The best human interests and interests of the state and county” must be served
 - Within 10 days, a publication of the adjustment/deferral must be made in a public space within the county
 - No later than the last day of each month, a record of the adjustment/deferral must be sent to the USTC



Tax Relief Code References

- Armed Forces Exemptions—[Title 59, Chapter 2, Part 19](#)
 - Disabled Veterans—[§§59-2-1903](#) & [59-2-1904](#)
 - Active-Duty Armed Forces—[§59-2-1902](#)
- Blind Exemption—[§59-2-1106](#)
- Discretionary Adjustment/Deferral—[§59-2-1347](#)
- Homeowner's & Renter's Credit—[§§59-2-1208](#) & [59-2-1209](#)
 - Homeowner's Valuation Reduction—[§59-2-1202\(10\)](#) & [§59-2-1204](#)
- Indigent Relief—[§59-2-1804](#)
 - Abatement—[§59-2-1803](#)
 - Deferral—[§59-2-1802](#)
- Qualifying Increase Deferral—[§59-2-1802.1](#)
- Senior Deferral (CB75+)—[§59-2-1802.5](#)



Questions? Contact Us!

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