# Table of Contents

## Section III.I  
General Information

- Purpose
- Scope
- Determination of Tax Relief Status and Burden of Proof
- Utah Residency Requirements
- U.S. Residency Status of Applicant for Tax Relief
- Multiple Ownership
- Multiple Tax Relief
- Property Held in Trust
- Legal Guardian or Power of Attorney
- Limitations
- Notice of Tax Relief
- Refund of Overpayment
- Tax Relief When Moving Home
- Appeal of County Decision
- Constitutional Authority
- Legislative Authority
- Definitions

## Section III.II  
Standards of Practice

- Standard 3.1 Armed Forces Exemptions
  - 3.1.0 Eligibility Table
  - 3.1.1 Veteran with a Disability
3.1.2 Unmarried Surviving Spouse/Minor Orphan of a Veteran with a Disability 8
3.1.3 Active Duty Servicemember 8
3.1.4 Active Duty Servicemember Personal Property 9
3.1.5 Unmarried Surviving Spouse/Minor Orphan of a Veteran Killed in the Line of Duty 9
3.1.6 Vehicle Uniform Fees 10
3.1.7 Change of Primary Residence and Date of Ownership 10
3.1.8 Application Deadline 11
3.1.9 Request for new or updated applications 11

Standard 3.2 Blind Exemption 12
3.2.0 Eligibility 12
3.2.1 Application Requirements 12
3.2.2 Amount of Exemption 12
3.2.3 How Exemption Applies To Motor Vehicles 12

Standard 3.3 Indigent Abatements and Deferrals 12
3.3.0 Eligibility 12
3.3.1 Amount 12
3.3.2 Deferred Taxes Accumulate Interest 13
3.3.3 Required Application Information 13
3.3.4 Application Deadline 14
3.3.5 Mortgage Holder 14
3.3.6 No Income-producing Assets 14

Standard 3.4 Discretionary Adjustment or Deferral 14
3.4.0 Eligibility 14
3.4.1 Amount 14
3.4.2 Application and Deadline 14
3.4.3 Posting Requirement 15
3.4.4 Record 15

Standard 3.5 Circuit Breaker 15
3.5.0 Purpose of Circuit Breaker 15
3.5.1 Eligible Persons 16
3.5.2 Amount 17
3.5.3 Household Income 17
3.5.4 Exclusions from Household Income 18
3.5.5 Housing and Community Development Act 19
3.5.6 Claimant Owing Delinquent Property Taxes 19
3.5.7 Application Process 19
3.5.8 Deadline Extension 20
3.5.9 Application Requirements 20
3.5.10 Calculation of Additional Homeowner Valuation Credit 20
3.5.11 Additional Homeowner Valuation Credit on Assessment/Tax Roll 20
3.5.12 No State Reimbursement for Additional Homeowner Valuation Credit 20
3.5.13 Circuit Breaker Audits 21

Appendix 3A 22
Manufactured/Mobile Homeowners Circuit Breaker Guideline 22

Appendix 3B 24
Travel Voucher or Subvoucher 24
Verifying Deployment Dates 25

27
Section III.I
General Information

Purpose
These standards provide a reference to accepted procedures for administering statutory tax relief programs for individuals. Although the primary residential exemption is most often granted to individuals, organizations may also qualify. Due to this additional complexity, the primary residential exemption is addressed in the Property Tax Exemptions Standards of Practice. That standard also considers the primary residential exemption as it relates to individual homeowners.

Scope
These standards address five types of statutory tax relief:

- Armed forces exemption (comprising the veteran with a disability and active duty exemptions);
- Blind exemption;
- Indigent abatement/deferral;
- Discretionary adjustment/deferral; and
- Circuit breaker (comprising the homeowner’s credit – including the homeowner’s valuation reduction – and the renter’s credit).

Although spread across Parts 11, 12, 18 and 19 of the Utah Code, many concepts are applicable to all types of relief. Additionally, many subsections are repeated across all governing sections in these Parts. Please carefully read this Section III.I “General Information” as it contains requirements for all applicants, and will explain any exceptions to these requirements.

The Property Tax Relief Table on the Property Tax Website is a recommended quick reference guide to this Standard.

Determination of Tax Relief Status and Burden of Proof

The county is responsible for granting the veterans exemptions, blind exemption, and indigent abatements and deferrals. The State Tax Commission and the county are responsible for administering the circuit breaker homeowner’s credit. The State Tax Commission is also responsible for administering the circuit breaker renter’s credit.

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.

Evidence for each program is detailed in their respective sections. Additionally, a county may take a broad or narrow interpretation of "hardship" when an indigent abatement or deferral (§§ 59-2-1802 and 59-2-1803) or discretionary abatement or deferral (§ 59-2-1347) is granted on this basis, rather than mandatory eligibility criteria (i.e. age, disability, or income).
Utah Residency Requirements

Claimants for tax relief must provide proof of established residency in the State of Utah. Indigent applicants must live in their residence at least 10 months of the year. Circuit breaker applicants must reside in the state for the entire calendar year. The veterans and blind exemptions apply to the primary residence and non-business personal property (or primary residence only for active duty exemptions). Absence from the residence due to vacation, confinement to a hospital, or other similar temporary situation is not to be deducted from the residency requirement.
(R884-24P-5)

U.S. Residency Status of Applicant for Tax Relief

Utah law requires an agency or political subdivision of the state to verify the lawful presence in the United States of an individual who has applied for a state or local public benefit, excluding the veteran with a disability exemption. An applicant for a state or local public benefit must provide proof of legal status or certify their lawful presence in the United States. (§ 63G-12-402)

A person honorably discharged from US military service is presumed to be a US citizen and not required to provide additional proof of citizenship when applying for the veterans’ exemption. (§59-2-1903)

A United States citizen or a legal resident will possess a social security number. Also, an individual who is present in the U.S. lawfully may qualify under 8 U.S.C. 1641 and possess an I-94 or an Alien Number.

The U.S. Department of Homeland Security, United States Citizenship and Immigration Services (USCIS), Verification Division has created an immigration status verification program called the Systematic Alien Verification for Entitlements (SAVE). The SAVE Program allows accessing immigration status information contained in the Department of Homeland Security databases. For a fee, the SAVE Program is available to determine the immigration status of applicants, thereby ensuring that only entitled applicants receive state or local public benefits. (See the SAVE website for further details.)

Multiple Ownership

The veteran with a disability exemption applies to a primary residence and/or personal property held exclusively for personal use and is not used in a trade or business. If several veterans own fractional interests in a property, they are each eligible for their full veteran with a disability exemption.

An indigent abatement is granted according to the total household income of a single owner-occupied primary residential property and effectively reduces the amount of tax due. Multiple ownership does not affect the amount of the abatement. If several indigents own fractional interests in a property, the maximum abatement is granted as if a single indigent owned the property.

Example

*If several indigent veterans each own a partial interest in their home they would qualify for one full indigent abatement among them, but may each receive their full veteran with a disability exemption.*
Multiple Tax Relief

The county may, at its discretion and within statutory guidelines, defer or abate property taxes for indigent persons. When an individual is eligible for other types of statutory tax relief, the individual must be granted all the relief for which he is eligible. For example, an individual who qualifies for the veteran with a disability exemption, the blind exemption as well as the circuit breaker must be granted the veteran with a disability exemption and the blind exemption in addition to the circuit breaker relief.

There may be occasions where a taxpayer’s total tax relief will exceed a taxpayer’s total tax liability. Should this occur, the order in which the relief is applied against the tax liability may affect county funds, as the circuit breaker credit is reimbursed with state funds and other credits with county funds. Accordingly, the county may first apply the state-reimbursed circuit breaker credit to the total tax liability before other abatements or adjustments.

Property Held in Trust

If the applicant is the creator (grantor, trustor, settlor, or similar title) of a trust holding title to real or tangible personal property for which the tax relief is claimed, the claimant must prove to the county that they are able to regain legal title to this property by claimant’s own action under the trust, or the action of a non-adverse party or joint action of the claimant and the non-adverse party. The power to revoke the trust, terminate (the trust or any conveyance of property to the trust), alter or amend the trust itself, or appoint a new trustee must be present. When the applicant is not the creator of the trust, the applicant must control the legal ownership (must be the trustee or beneficiary of the trust). In addition, the applicant must be obligated to pay the property taxes on that portion of the trust property for the year (beginning January 1) in which the claimant claims the tax relief.

Key questions to ask the applicant are:

- Is the trust revocable?
- Is the applicant also the trustee of the trust?
- If the applicant is not the trustee, do they have the ability to appoint a new or different trustee, can the applicant amend the trust at any time, or can the applicant withdraw or order the withdrawal of the property from the trust?

The terms “inter vivos” and “living” are typical terms located in revocable trusts. An applicant’s property included in an irrevocable trust would not be eligible for tax relief. However, each trust document is unique and must be considered on its own merits. If unable to determine if the trust qualifies, have the claimant presenting the trust submit a letter from the attorney who prepared the trust indicating that it qualifies as a “grantor trust”, that the grantor retains ownership of the assets pursuant to Section 26 USC 676, and that all income earned by the trust is taxable to the grantor.

Legal Guardian or Power of Attorney

The representatives of applicants unable to act on their own behalf, should submit a signed and notarized power of attorney, or other documentation, as required by the county with the application.
Limitations

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 blind exemption applicants).

Discretionary adjustments/deferrals may apply to any taxable property.

Notice of Tax Relief

The tax notice must show the veterans, blind exemptions, indigent relief, and/or circuit breaker as tax credits deducted from taxes charged. (§ 59-2-1317 and R884-24P-36)

The county should develop procedures that provide effective notice to eligible participants of all available tax relief programs. The county may notify applicants of the available programs on the valuation notice. (§ 59-2-919) The county may also notify or supply brochures to senior citizen centers and centers for the blind or handicapped.

In the event an applicant is denied an exemption or deferral, except when the denial is based upon late filing of claim for relief, the county must notify the applicant of the right to appeal to the Tax Commission. Appeals must be filed within 30 days after the decision. (§ 59-2-1217)

Refund of Overpayment

The county or State Tax Commission, is to grant a refund if the claimant’s property taxes paid exceed the claimant’s property taxes due providing the amount is $1 or more. (§§ 59-2-1106, 59-2-1220, 59-2-1803 and 59-2-1905). This may be necessary when application deadlines are extended, or if discretionary abatements are applied retroactively. (§ 59-2-1347)

Tax Relief When Moving Home

Indigent abatements/deferrals should be applied to property owned by the claimant on January 1. (§ 59-2-1101). The armed forces exemptions should be applied to the home the claimant lives as of September 1 the year the exemption is claimed. (§§ 59-2-1902 and 59-2-1904). Counties may seek to work with title companies to ensure tax relief is not going, in whole or in part, to a non-eligible individual who purchases a home from a tax relief recipient. For example, this could entail treating a property under contract as if no relief was applied to it (i.e. as if the full amount of taxes were owed) and refunding the seller (i.e. the relief claimant) based on the abatement or exemption they were entitled to on the property and amount of taxes they paid at closing, at time of their application.

Developing a system along these lines would also ensure the claimant themselves receives their full tax relief amount and a new owner does not inadvertently receive relief.

Appeal of County Decision

Taxpayers refused tax relief by a county may challenge that decision to the State Tax Commission. (§§59-2-1006 and 59-2-1101). Please see the Board of Equalization Standard for further information.
Constitutional Authority

The Utah State Constitution, Article XIII, Section 3, Subsections (3) and (4) outlines conditions in which property tax relief may be granted. The Utah State Legislature has enacted statutes enabling the counties to provide tax relief to individuals identified in the Utah State Constitution.

Legislative Authority

Title 59, Chapter 2, Parts 11, 12, 18 and 19 contain the main body of law regarding the application of property tax relief. Further relevant statues in the Utah Code include:

§ 59-2-919.1 – Requirements for the valuation notice, which provides the value an applicant for the veterans or blind exemptions seeks to exempt.

§ 59-2-1317 – Requirements for the Tax Notice, which provides the amount of taxes that will be abated for homeowner’s credit, and indigent applicants.

§ 59-2-1347 – Allows adjustments and deferrals at the county legislative body’s discretion rather than indigence, in the best human interests and interests of the state and the county.

R865-9I-34 – Clarifies elements of circuit breaker including income, coordination with other types of tax relief, and how circuit breaker is applied to mobile homeowners.

R884-24P-5 – Further defines income, length of residency, and notice requirements for indigent abatements/deferrals.

R884-24P-36 – Requires tax relief be listed on the tax notice.

Definitions

**Armed Forces Exemptions:** This refers to both the veterans with a disability exemption and the active duty exemption. (§§ 59-2-1901 through 59-2-1905). “Veteran with a disability exemption” or “active duty exemption” is used when referring only one type of claimant

**Circuit Breaker:** This is the common term for the homeowners or renters credit program. Some taxpayers, e.g. those who own a mobile home and rent the land it sits on, may apply for both. In this standard, this term will be used when referring to both the homeowner’s and renter’s credit. See also Homeowners Credit and Renters Credit.

**Discretionary Adjustment/Deferral:** The adjustment or deferral allowed under Section 59-2-1347. It is not appealable, has fewer eligibility requirements and is separate from the Indigent Abatement/Deferral.

**Homeowner’s Credit:** A reduction in property taxes, adjusted by the consumer price index each year, for low income homeowners 65 years or older (depending on date of birth). This is applied for and granted through the county, who is in turn reimbursed through the State Tax Commission. In this standard, this term will be used when referring only to the credit available for homeowners. See also Circuit Breaker. (§ 59-2-1208)

**Homeowner’s Valuation Reduction:** Claimants eligible for the homeowner’s reduction are only assessed on 35% of the fair market value of their primary residence. This effectively means there is an additional 20% exemption on the value of their primary residence, on top of the existing 45% primary residential exemption. (§ 59-2-1202)

**Indigent Abatement/Deferral:** The abatement or deferral allowed under Section 59-2-1109. This is appealable, has more eligibility requirements and is separate from the Discretionary Adjustment/Deferral.
Renter’s Credit: A refund for low income renters. This is applied for directly through the State Tax Commission, who will reimburse successful applicants. The refund is calculated as a percentage of rent based on income, and limited by the maximum amounts allowed for each income bracket under the homeowner’s credit. In this standard, this term will be used when referring only to the credit available for renters. See also Circuit Breaker. (§ 59-2-1209)

Tax Relief: This standard considers exemptions granted to individuals, including veterans exemptions (active duty and disabled), the blind exemption as tax relief. It also considers abatements and deferrals and the Circuit Breaker under this category.
Section III.II
Standards of Practice

Standard 3.1 Armed Forces Exemptions

3.1.0 Eligibility Table

The following table represents the four possible classes of claimants for the armed forces exemptions. Each class must be administered distinctly due to different kinds of eligible property, different levels of exemption and the length of time the exemption may last.

<table>
<thead>
<tr>
<th>Claimant</th>
<th>Eligible Property</th>
<th>Exemption Amount</th>
<th>Exemption Length¹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Veteran with a disability</td>
<td>Primary residence² and/or non-business personal property³</td>
<td>Adjusted taxable value limit multiplied by disability percentage</td>
<td>Lifetime</td>
</tr>
<tr>
<td>Unmarried surviving spouse/minor orphan of a veteran with a disability</td>
<td>Primary residence² and/or non-business personal property</td>
<td>Adjusted taxable value limit multiplied by disability percentage of veteran with a disability when alive</td>
<td>Until remarriage/age of majority</td>
</tr>
<tr>
<td>Active duty service member</td>
<td>Primary residence² only ¹</td>
<td>Full taxable value</td>
<td>One year only⁴</td>
</tr>
<tr>
<td>Unmarried surviving spouse/minor orphan of a veteran killed in action or the line of duty</td>
<td>Primary residence² and/or non-business personal property</td>
<td>Full taxable value</td>
<td>Until remarriage/age of majority</td>
</tr>
</tbody>
</table>

¹ In all cases, the exemption ends when the claimant no longer owns any eligible property.
² Includes no more than one acre of land. Does not include a rented dwelling.
³ May also include property under contract, e.g. a mortgage.
⁴ An active duty service member must apply the year after the year qualifying active duty is completed, for the year the application is filed.
3.1.1 Veteran with a Disability

To be eligible an individual must be disabled in the line of duty during any war, international conflict, or military training in the military service of the United States or of the State of Utah. The disability must be at least 10%. However, a veteran with a disability is considered to be 100% disabled, regardless of the percentage of military disability if the VA certifies the veteran in the individual unemployability classification (§ 59-2-1903).

The amount of exemption is determined by multiplying full adjusted taxable value limit amount by the veteran’s percentage of disability. This adjusted taxable value limit is modified annually (§ 59-2-1901). Please see Pub. 36 for the current amount. The 2022 maximum is $283,964. If the percentage of disability is 100% or the original claimant is in the individual unemployability classification, the full amount is allowed.

An exemption may not be allowed for any disability below 10%. (§ 59-2-1903)

Example

The adjusted taxable value limit for 2020 is $283,964. A 50% disability results in a total exemption of $141,982 of taxable value.

Disabled veterans are entitled to their full exemption amount against any eligible property and no more. This means the lesser of the taxable value of their primary residence and non-business personal property or their adjusted taxable value limit. Refunds should only be issued if the disabled veteran paid taxes on property that should otherwise have been exempted, e.g. their application is submitted late and they are approved after November 30.

The following information must accompany the initial application:

- A copy of the veteran’s certificate of discharge from military service of the United States or of this state, or other satisfactory evidence of eligible military service;
- A statement issued by a military entity listing the percentage of disability and/or unemployability for the veteran with a disability or deceased veteran with a disability; and
- In the event of the veteran’s death, a death certificate or other evidence required by the county.

Click on the following link to view the form, **PT-25: Veteran with a Disability Property Tax Exemption Application**.

3.1.2 Unmarried Surviving Spouse/Minor Orphan of a Veteran with a Disability

The unmarried surviving spouse and minor orphans of a veteran with a disability may apply for a veteran with a disability exemption. The Code does allow for the possibility of a deceased veteran’s disability percentage changing, but the surviving spouse should otherwise receive the same percentage as the disabled veteran unless they submit a new application with further evidence from the VA or issuing military entity. (§ 59-2-1903)

3.1.3 Active Duty Service Member

The active or reserve duty armed forces exemption allows a member of an active component of the US Armed Forces or a reserve component of the US Armed Forces, having performed “qualifying active duty military service,” to have the total taxable value of his or her primary residence exempted from property tax.

“Active component of the United States Armed Forces” means active duty service in the United States Army, Navy, Air Force, Marine Corps, or the Coast Guard. (§ 59-10-1027)
The reserve components of the armed forces are Army National Guard of the US, Army Reserve, Navy Reserve, Marine Corps Reserve, Air National Guard of the US, Air Force Reserve and the Coast Guard Reserve. (10 USC 10101)

“Qualifying active duty military service” means at least 200 days in a 365-day continuous period, regardless of whether consecutive, of active duty military service outside the state in an active component of the US Armed Forces or a reserve component of the US Armed Forces (§ 59-2-1901).

Unlike the other classes of claimant, active duty service members only receive their exemption for one year; the year after the year the qualifying military service ends.

To determine whether the service is sufficient in length to satisfy the requirements of the exemption, please see Appendix 3B which explains how to read a travel voucher. These vouchers are issued by military entities and completed by service members returning from duty. These are completed using the Defense Travel System and administered by the Defense Finance and Accounting Service.

Other acceptable forms of evidence include deployment orders or a letter from a commanding officer detailing the dates and location(s) of service.

Click on the following link to view the form, PT-22: Active Duty Armed Forces Property Tax Exemption Application.

3.1.4 Active Duty Service Member Personal Property

Full-time members of the United States Armed Forces are protected from personal property tax in some instances by the Service Members Civil Relief Act (superseding the Federal Soldiers and Sailors Relief Act). The exemption applies only when the personal property is used for non-commercial purposes. The exemption depends on where the service member is stationed, falling into one of three categories:

Personal property owned by Utah members of the armed forces stationed under military orders in Utah is not exempt from property tax.

Personal property owned by Utah members of the armed forces stationed under military orders out of Utah is exempt from property tax. The assessor may rely on a copy of the “leave and earnings statement” or other acceptable documentation to verify the permanent station of the service member. The personal property must have been out of Utah on the lien date (January 1). If the service member is stationed out of Utah, but the personal property remains in Utah, the property is not exempt from property tax.

Personal property owned by non-Utah residents who are members of the armed forces and stationed under military orders in Utah is exempt from property tax. The assessor may rely on a letter from the commanding officer or other documentation verifying out-of-state residency and military orders assigning the service member to Utah. For example, if the non-Utah resident service member owned a non-commercial manufactured/mobile home in Utah, the property would be exempt. (50 USC 4001)

3.1.5 Unmarried Surviving Spouse/Minor Orphan of a Veteran Killed in the Line of Duty

The unmarried surviving spouse or minor orphan of a veteran who was killed in action or in the line of duty may claim an exemption for the total value of their primary residence. (§ 59-2-1902). A letter indicating casualty information from the US Veterans Administration must accompany the application for the exemption.
Once the application is submitted, the unmarried surviving spouse or minor orphan will continue to receive the exemption on the full value of their primary residence and non-business personal property until they remarry or reach 18 years of age, respectively. (§ 59-2-1902).

### 3.1.6 Vehicle Uniform Fees

Although a “fee-in-lieu of” tax, the veteran with a disability or unmarried surviving spouse/minor orphan of a deceased veteran with a disability may receive a discount on uniform fees for a vehicle if any exemption amount is remaining in the allowed adjustable taxable value limit. The surviving spouse/minor orphan of a veteran killed in the line of duty may receive an exemption for the full uniform fee.

The county auditor/treasurer assumes the responsibility for calculating the exemption amount and supplying the taxpayer with a form that clearly states the amount of motor vehicle fee or tax to be abated for each vehicle. Click on the following link to view the form, PT-32 Veteran with a Disability or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax.

The taxpayer will submit this completed form to the motor vehicle office at the time of registration or renewal of registration. To determine the appropriate rate refer to Page 2 of Form PT-32, which lists various personal property and the associated uniform fee, value-based uniform fee or property tax rate.

**Guideline**

*The VADRS system, which registers vehicles throughout the state, has a calculator which determines the appropriate discount on any uniform fees (as a percentage or whole number, depending on the county). The PT-32 from the auditor/treasurer will ensure the clerk responsible for registering the vehicle knows how to apply the exemption.*

### 3.1.7 Change of Primary Residence and Date of Ownership

If the claimant is a veteran with a disability or an active duty service member and moves primary residence during the year, the exemption applies only to the property the claimant resided in on September 1 of the year the exemption is claimed. (§ 59-2-1902 and 59-2-1904). Counties should develop systems to ensure the exemption is applied only to this property and not the second primary residence.

**Guideline**

*As of January 1 2020, the January 1 ownership requirement no longer applies to armed forces exemption claimants. Previously, this requirement was only waived for unmarried surviving spouses and minor orphans. Since proration of relief between two properties is not allowed for in statute, September 1, the ordinary application deadline, determines which home to apply the exemption to.*

**Example**

*If an armed forces exemption claimant moves before September 1, the exemption should be applied to the second home. If the claimant moves on or after September 1, the exemption should be applied to the first home.*

If taxes are paid by the claimant on the eligible exempt property above the amount due, these taxes must be refunded to the claimant.

Please see [Tax Relief When Moving Home](#) for further information.
3.1.8 Application Deadline

All classes of claimant must submit their application on or before September 1 of the year they seek the exemption. Active duty service members must submit their applications the year after the year their service ends. The county may extend this deadline to December 31 with good cause. Additionally, the county may extend the deadline by an entire year if:

- The claimant or a member of claimant’s immediate family had an illness or injury that prevented the claimant from filing on or before September 1;
- A member of the claimant’s immediate family died during the calendar year the claimant was required to file the application;
- The claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year the claimant was required to file the application; or
- Another reason beyond the reasonable control of the claimant, and it would be against good conscience for the county to deny the application. (§ 59-2-1902 and 59-2-1904)

3.1.9 Request for new or updated applications

Disabled veterans, unmarried surviving spouses/minor orphans of disabled veterans, and unmarried surviving spouses/minor orphans of veterans killed in the line of duty are only required to submit one application for their ongoing exemption. Counties may ask for a new application when they deem it necessary and have statutory backing in certain circumstances:

The claimant applies all or some of their exemption to personal property: Personal property is more frequently bought and sold than real property, so tracking any exemptions applied to it requires more oversight.

The disability percentage changes for the veteran: The percentage could go up or down and the exemption needs to change accordingly. The Code also allows for the percentage to change for a deceased veteran. An unmarried widow or minor orphan of a veteran should receive the same percentage the veteran had while alive. They should not receive a higher percentage unless they have supporting evidence from the VA or military entity.

The claimant’s ownership/occupancy changes: If the veteran purchases a second house and relocates, the original property cannot be exempt in the even they retain ownership. It cannot be exempt if it is rented out as tenant’s primary residence as the exemption is for the veteran, not the property.

The first claimant dies: Now the claimant is the unmarried widow or minor orphan, if applicable. The county must ensure the exemption is applied to their primary residence. In most cases it is the same home as the veteran, but if the eligible family members purchase a new home, the exemption needs to be reapplied to this new home instead. Most importantly, if no eligible claimant exists, no exemption should be granted.

The second claimant dies: Eligibility for the exemption can pass further, e.g. from an unmarried widow to a minor orphan. If the eligibility passed from an unmarried surviving spouse, any minor orphan must own (directly or in a revocable trust) and live in the primary residence. (§ 59-2-1105)

Guideline

Care must be taken to ensure the exemption is going to an eligible person. Although not explicitly listed as reason to ask for a new application, consider how to determine if an
unmarried widow remarries. In this case, they are no longer eligible to receive the exemption. For this reason, counties should adopt procedures to determine when a new application should be filed. Annual contact with taxpayers receiving exemptions is necessary to ensure they are applied consistently. Latitude is given to either require new applications, or alter existing exemptions in the event of a disability percentage change or death of a veteran.

**Standard 3.2  Blind Exemption**

3.2.0 Eligibility

A blind person, or an unmarried surviving spouse/minor orphan of a blind person is eligible for this exemption. (§ 59-2-1106)

3.2.1 Application Requirements

The application must be submitted on or before September 1 of each year with the county where the person resides. The county can extend the filing deadline until December 31, if good cause exists. The first year’s application must be accompanied by an ophthalmologist’s statement. If the blindness is not permanent, a signed ophthalmologist’s statement must be submitted each year. Click on the following link to view the form, PT-31 Blind Persons Property Tax Exemption Application.

3.2.2 Amount of Exemption

The first $11,500 of taxable value of real and tangible personal property is exempt. (§ 59-2-1106)

3.2.3 How Exemption Applies To Motor Vehicles

The county auditor/treasurer assumes the responsibility for calculating the exemption amount and supplying the taxpayer with a form that clearly states the amount of motor vehicle fee or tax to be abated for each vehicle. Click on the following link to view the form, PT-32 Veteran with a Disability or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax. The taxpayer will submit this completed form to the motor vehicle office at the time of registration or renewal of registration. To determine the appropriate rate refer to Page 2 of Form PT-32, which lists various personal property and the associated uniform fee, value-based uniform fee or property tax rate.

**Standard 3.3  Indigent Abatements and Deferrals**

3.3.0 Eligibility

To claim an indigent abatement or deferral, the taxpayer:

- Must be at least 65 years old; or
  - disabled, regardless of age; or
  - facing extreme hardship, regardless of age; and
- Household income did not exceed $35,807 in 2022.

3.3.1 Amount

The amount of property tax the county may abate is limited to either the amount provided as a homeowner’s credit for the lowest household income bracket or 50% of the tax levied, whichever is less. The homeowner’s credit amounts are updated annually in Pub. 36 and the TC-90CY “Low Income Abatement and Homeowner’s Tax Credit Application” (§ 59-2-1208).
The maximum amount for indigent abatements in 2022 is $1,110.

**Example**

A taxpayer applies for an indigent abatement (not an adjustment). Assume the maximum homeowner’s credit is $1,110 for the year in question. If the tax due is $1,500, the county may abate $750. If the tax due is $2,500 the county may abate up to $1,110. The taxpayer must meet the income requirements for the year.

Deferrals are for the full amount, but will accumulate interest annually.

**3.3.2 Deferred Taxes Accumulate Interest**

Deferral of taxes must be recorded as a lien on the property and bear interest at a rate equal to the lesser of 6% or the target federal funds rate existing on the preceding January 1.

The property cannot be subject to final tax sale during the period of deferment if granted on the basis on indigence. Deferred taxes and interest are due when the property is sold. (§ 59-2-1802)

**3.3.3 Required Application Information**

On application forms approved by the State Tax Commission, the applicant shall specify:

- A description of the property including property identification number;
- The value of the property for the current year;
- The amount of delinquent taxes, interest and penalties;
- Adequate facts to support eligibility for exemption or deferral;
- The amount proposed to be paid in settlement or to be deferred;
- Both husband and wife must sign application if seeking relief on a residence in which they both reside and which they own as joint tenants; and
- Any other information required by the county.

The application must support the person’s eligibility for deferral or abatement. In addition to the above:

- A statement certifying that the household income was equal to or less than maximum allowed by statute (see Pub. 36);
- The county may require proof of residency for at least ten months of the year in the residence where the tax relief, deferral or abatement is requested; and
- Signatures of both husband and wife are required if the husband and wife seek a deferral or abatement on the residence.

In addition, applicants for abatements based on hardship and/or disability must provide:

- A signed statement detailing the circumstances of the hardship and/or a signed statement from a licensed physician documenting the nature and extent of disability. (§ 59-2-1804)

In addition, deferral applicants must provide:

- A listing of all liquid and fixed assets other than items of nominal value;
- A listing of all assets transferred to relatives within the past three years; and
- Written approval by the holder of any mortgage or trust deed outstanding on the property.

3.3.4 Application Deadline

The indigent abatement or deferral application must be filed each year on or before September 1 with the county. The county can extend the filing deadline until December 31, if good cause exists. (§ 59-2-1804)

3.3.5 Mortgage Holder

If applying for a deferral on the basis of indigence the written consent of the holder of any mortgage or trust deed outstanding on the property must be submitted with the application form. (§ 59-2-1802).

3.3.6 No Income-producing Assets

If applying for a deferral on the basis of indigence, a taxpayer may not own income-producing assets that could be liquidated.

The county legislative body must consider any assets transferred to relatives in the prior three years when making a decision to defer taxes for the indigent. (§ 59-2-1802)

Standard 3.4 Discretionary Adjustment or Deferral

3.4.0 Eligibility

Counties may instead allow an adjustment or deferral to any taxpayer who applies if the best human interests and interests of the state and county is served, at the county legislative body’s discretion. (§ 59-2-1347). The taxpayer is not subject to age or income requirements, but greater transparency is required through public posting requirements.

Guideline

*When considering a discretionary adjustment under Section 59-2-1347, it is the responsibility of the county legislative body to weigh the best interests of the individual, the state and the county. It can be interpreted as human interests vs. community interests, as taxes not paid by one person are spread amongst other taxpayers. The considerations given to one applicant must be applied to all applicants. Granting abatements, adjustments and deferrals too leniently can result in lower collections over time and a higher tax rate for everyone else in a taxing entity.*

3.4.1 Amount

Discretionary adjustments may be for any sum less than the amount of tax due. Deferrals are for the full amount, but will accumulate interest annually at the same rate as an indigent deferral. See Standard 3.3.2 “Deferred Taxes Accumulate Interest”.

3.4.2 Application and Deadline

Form PT-33 Application for Settlement or Deferral of Delinquent Property Tax, or a county form with same information may be used. The county has the option of asking for further information if required.

Deferrals must accompanied by from PT-33A Agreement of Lien Holder for Deferral of Settlement of Delinquent Taxes.

A discretionary adjustment or deferral may be applied for at any time of year, or in subsequent years for a retroactive adjustment or deferral. (§ 59-2-1347)
Guideline

Due to the broad, discretionary nature of this program, counties may choose to apply it strictly. For example, although statute allows for adjustments to be made to previous years’ taxes, counties may only choose to consider current year taxes, or taxes once they become delinquent.

Furthermore, in practical terms, a retroactive adjustment would apply to the previous 2-5 years (whether personal or real property), as other collection procedures would have been instigated by this time.

3.4.3 Posting Requirement

When the county legislative body grants a discretionary deferral or adjustment of taxes, notice must be posted in the county where the property is located.

This posting shall contain:

- Name of the applicant;
- Property address and parcel number;
- Value of the property for the current year;
- Sum of the delinquent taxes, interest, and penalty due; and
- Adjusted amount paid or deferred. (§ 59-2-1347)

Click on the following link to view the form, PT-34 Notice to be Posted by County of Delinquent Property Tax Settlement or Deferral.

3.4.4 Record

At the end of each month, the county is to send a record of all tax deferral and adjustment actions taken the preceding month to the State Tax Commission on an approved form. The contents should include the information in Standard 3.4.3 “Posting Requirement”.

Standard 3.5 Circuit Breaker

3.5.0 Purpose of Circuit Breaker

The purpose of the circuit breaker program is to provide general property tax relief to certain poor taxpayers who have “income” below statutorily mandated levels and who own or rent their places of residence. The circuit breaker program provides tax credits, refunds, and appropriations from Utah’s General Fund. (§ 59-2-1201). It comprises the homeowner’s credit, the additional homeowner’s valuation reduction and the renter’s credit. Much of the requirements and administration are the same for each category, but key differences between each are outlined in the following table:
### Category | Property | Filing Requirements | Amount |
--- | --- | --- | --- |
Homeowner’s credit | Owner occupied residence 5 | Before September 1 to the county | A dollar amount adjusted annually, progressively higher for lower income brackets. (Including an extra annually adjusted amount). For 2020 the maximum is $1,043 |
Additional homeowner’s valuation reduction 6 | Owner occupied residence 5 | Before September 1 to the county | A 20% reduction on the taxable value of the residence |
Renter’s credit | Rented residence | On or before December 31 to the State | A percentage of rent, progressively higher for lower income brackets. Up to the maximum homeowner’s credit allowed (not including the extra annually adjusted amount). For 2019 the maximum is $1012 |

#### 3.5.1 Eligible Persons

All categories of circuit breaker have the same eligibility requirements:

- Claimants must have owned the home for the entire calendar year
- The claimant must be at least 66 years old, or the unmarried surviving spouse of a claimant, regardless of age;
- Is not claimed as a dependent or the subject of a tax credit on another person’s federal tax return; and
- Household income did not exceed $34,167 for 2019.

Only one claimant per household is allowed. The claimants may decide amongst themselves who files the application. The county legislative body (for the homeowner’s credit) or the State Tax Commission (for the renter’s credit) may adjudicate if the claimants cannot agree on a single filer. (§ 59-2-1202)

Please see State Tax Commission Form TC-90CY “Low Income Abatement and Homeowner’s Tax Credit Application” and/or Form TC-90CB “Renter Refund Application”. Each are updated annually and become available in April or May.

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5 Includes up to one acre of land.

6 Taxpayers who qualify for the homeowner’s credit should automatically receive this reduction.
Guideline

A homeowner does not include an entity other than a qualifying trust, or individual who holds an ownership interest in that entity. An individual who is listed on a deed along with an entity other than a qualifying trust is also ineligible. (§ 59-2-1202)

Businesses that own a residence, even sole proprietorships, should not receive tax relief.

3.5.2 Amount

The homeowner’s credit has a maximum of $1,043 for 2020, for a household earning less than $11,616 in 2019. The renter’s credit maximum is 9.5% of rent up to $1012 for 2020, for a household earning less than $11,616 in 2019. Both credits are progressively smaller for each income bracket up to $34,167.

The renter’s credit cannot be used for rent paid with other rental assistance. (§ 59-2-1209)

Form TC-90CY “Low Income Abatement and Homeowner’s Tax Credit Application” and form TC-90CB “Renter Refund Application” contain complete credit schedules.

3.5.3 Household Income

Household income for the homeowner’s credit means all income received by all members of a household in the calendar year preceding the calendar year in which property taxes are due. For example, all income received during 2019 by members living in the household as of January 1, 2020. This program abates the taxes due in the current calendar year. (§ 59-2-1207). This is why household membership as of January 1 of the current year is considered.

Household income for the renter’s credit means all income received by all members of a household for the year for which a claim is filed. For example, for an application filed in 2020, one would use 2019 household income from all household members living in the household as of January 1, 2019. This program refunds rent of the previous calendar year. (§ 59-2-1209). This is why household membership as of January 1 the previous year is considered.

The legislature has defined “income” to include not only amounts included in a taxpayer’s federal adjusted gross income (“FAGI”), but also some additional amounts to better reflect the resources actually available to the taxpayer to meet obligations.

Household income includes all taxable and non-taxable income including:

- Wages and salaries;
- Interest and dividends;
- Trust income;
- support payments, including:
  - Alimony;
  - disability payments; and
  - public assistance payments;
- Retirement income and voluntary contributions to a tax-deferred retirement plan;
- Pensions and annuities;
- Capital gains;
- Workers’ compensation;
- State unemployment insurance amounts;
- Social Security Benefits (excluding Social Security Disability Income [SSDI]) and Medicare payments;
- Nontaxable strike benefits;
- Child Tax and Earned Income Credits that exceed the federal tax liability;
- Loss carry forwards; and
- Rental depreciation.

Example

If a taxpayer’s only incoming funds consist of $50,000 of nontaxable municipal bond interest, the taxpayer’s FAGI may be zero, yet the taxpayer would have $50,000 with which to pay his or her property tax obligation and be above the tax relief income limit.

Both the TC-90CY “Low Income Abatement and Homeowner’s Tax Credit Application” and TC-90CB “Renter Refund Application” list sources of income for the purposes of circuit breaker separately – both the FAGI and various non-taxable sources of income.

3.5.4 Exclusions from Household Income
The following income items are specifically addressed in rule relating to the definition of income for purposes of circuit breaker. They are not considered income, unless the taxpayer receives a tax credit above their tax liability. (R865-9I-34)

Federal income tax refunds
Federal income tax refunds are not income. They merely reflect an extra withholding of income taxes.

Federal childcare credits
Childcare credits are generally not “income.” The credit only represents a reduction in the amount of tax a taxpayer must pay the federal government. The federal government’s decision to allow a lower tax payment does not constitute income. There is an exception however, for the amount of the child credit that is “refundable.”

To the extent a taxpayer is qualified for a childcare credit in excess of his or her tax liability, the taxpayer will receive a refundable credit under 26 USC 24. That refund is not merely a reduction of tax otherwise due. It represents additional income to the taxpayer. As such, it is in the nature of “cash public assistance or relief,” included in “nontaxable income” under Section 59-2-1202 and thus also included in “income”.

Federal earned income credits
The rule for federal earned income credits is the same as the rule for federal child care credits. The earned income credit only represents a reduction in the amount of tax a taxpayer must pay the federal government.

To the extent a taxpayer receives a refundable earned income credit under 26 USC 32, the taxpayer has essentially received cash public assistance or relief, which should be included as income for circuit breaker purposes.
Reverse mortgages
Payments received by an elderly homeowner under a reverse mortgage are not income. Each payment to the homeowner is simply a loan that will be repaid from the sales proceeds of the home on the homeowner’s death. Although the reverse mortgage may generate cash that the homeowner could use to pay property taxes, it does so by reducing the taxpayer’s non-cash assets, not by generating additional income.

Payments or reimbursements to senior program volunteers
For purposes of the circuit breaker, payments or reimbursements to senior program volunteers do not qualify as income as they are a repayment of the taxpayer’s own expenses.

Minor/Elderly Wages
Wages earned by family members who live with the homeowner (e.g., minors, parents/in-laws, and/or grandparents) are not counted in a homeowner’s household income.

Social Security Disability Income (SSDI)
Social Security Disability Income payments received under the Social Security Act are excluded from household income (§59-2-1202).

Gifts
Gifts and bequests should not be taken into account in computing a taxpayer’s income for circuit breaker.

3.5.5 Housing and Community Development Act
When housing assistance payments are involved under the Housing and Community Development Act, Title II, Section 8, then:

- Only that portion of the rent paid by the tenant may be claimed under the terms of the Circuit Breaker Act; and
- The portion of the rent paid by the federal government to the landlord will not be considered as part of the household income since it is not subject to a claim for rebate. (R865-9I-34)

3.5.6 Claimant Owing Delinquent Property Taxes
Qualifying individuals owing delinquent property taxes may qualify for a homeowner’s credit. The credit may not exceed the claimant’s property tax liability for the year in which credit is requested. (§§ 59-2-1206)

Taxpayers may also apply for adjustments or deferrals for previous years taxes, granted at the county legislative body’s discretion. (§ 59-2-1347). See Standard 3.4“Discretionary Adjustment or Deferral”.

3.5.7 Application Process
An application for a renter’s credit must be filed with the State Tax Commission on or before December 31 each year. The homeowner’s credit must be filed with the county before September 1. (§§ 59-2-1205 and 59-2-1206).

An owner of a mobile home is considered a homeowner and may apply for a homeowner’s credit against property taxes with the county. If the property that a mobile home sits on is rented, then the claimant should file an application with the State Tax Commission to apply for
the renter refund. See Appendix 3A for a description of the application process for a mobile home owner. This process may vary slightly county to county.

3.5.8 Deadline Extension

The State Tax Commission or county may extend the time for filing a claim until December 31 of the claim year, if they find good cause to extend the deadline. (§ 59-2-1220)

3.5.9 Application Requirements

The application must be on a form approved by the Commission and include a statement of the applicant’s total household income. (§ 59-2-1206)

Application for the renter’s credit must include proof that the rent has been paid, the name and address of the property owner or manager, and information regarding changes of residence. (§ 59-2-1213). If rental assistance is received, include only the portion of rent the claimant paid.

Please see TC-90CY “Low Income Abatement and Homeowner’s Tax Credit Application” and TC-90CB “Renter Refund Application” for a complete list of requirements and evidence.

3.5.10 Calculation of Additional Homeowner Valuation Credit

There is additional tax relief for any person qualifying for the existing homeowner’s credit. The additional relief is equal to the difference in tax on 55% of market value and the tax on 35% of market value. In effect, the credit is equal to the tax on 20% of market value. (§ 59-2-1202) This credit is in addition to any other exemption or reduction for which a homeowner may be eligible for, including the homeowner’s credit. (§ 59-2-1203)

Example

Assume a $100,000 home and a 1% tax rate.

\[
\text{Tax on 55\% of market value} = 100,000 \times 0.55 \times 0.01 = 550 \\
\text{Tax on 35\% of market value} = 100,000 \times 0.35 \times 0.01 = 350 \\
\text{Credit equals 550 minus 350, or 200}
\]

Another way to figure the credit would be the following:

\[
\text{Credit equals 100,000 \times 0.20 \times 0.01 = 200}
\]

3.5.11 Additional Homeowner Valuation Credit on Assessment/Tax Roll

The additional homeowner credit should be shown as a tax credit on the assessment/tax roll and not as a reduction in value for the following reasons:

- Rule 884-24P-36 requires that tax relief for taxpayers eligible for blind, veteran with a disability, indigent or circuit breaker be shown as credits to total taxes levied;
- It is likely that not all credits would be accounted for as a value reduction because of late filers; and
- Accounting for the adjustment as a value reduction would create an additional category to be tracked for statistical reporting purposes.

3.5.12 No State Reimbursement for Additional Homeowner Valuation Credit

A county legislative body may not obtain payment from the state’s General Fund for the 20% fair market value reduction. County records should distinguish between the traditional credit based
upon income brackets, which is reimbursable, and the credit based on 20% of market value, which is not reimbursable. (§ 59-2-1206)

3.5.13 Circuit Breaker Audits

If the audit of any claim reveals that the amount was incorrectly determined, the Tax Commission or the county shall re-determine the claim and notify the claimant of its reason for redetermination. The claimant has 30 days to appeal after this notice. (§ 59-2-1214)

Arms-length

If it is determined by the State Tax Commission that the rental of a property is not an arms-length transaction, the Commission may determine rent constituting property taxes accrued at arm’s-length and the claimant may appeal within 30 days of notice. (§ 59-2-1216)

Excessive Claims

If the State Tax Commission or county determines that a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full. The credit shall be canceled, and the amount paid or claimed may be recovered by assessment. The assessment shall bear interest from the date of the claim, until refunded or paid, at the rate of 1% per month. The claimant and any person assisting in the preparation or filing of the excessive claim shall be guilty of a Class A misdemeanor. (§ 59-2-1215)

Negligence

If the State Tax Commission or the county determines that a claim is excessive and negligently prepared, 10% of the corrected claim shall be disallowed. The improper portion of any amount paid shall be similarly recovered by assessment and the assessment shall bear interest at 1% per month from the date of payment until refunded or paid. (§ 59-2-1215)

Disallowed Claims

A claim shall be disallowed if the Tax Commission or county finds that the claimant received title to a residence primarily for the purpose of receiving benefits. (§ 59-2-1219)
Appendix 3A

Manufactured/Mobile Homeowners Circuit Breaker Guideline

1. Manufactured/Mobile Home Property Tax “Notice of Property Valuation and Tax Changes” received by taxpayer.

2. Taxpayer makes application with county.
   a. Using state form TC-90CY or county equivalent.
   b. Indication of lot rent paid, if any, excluding utilities.

3. County recalculates actual tax due including the additional 20% reduction for circuit breaker qualified persons.

4. County calculates circuit breaker and other abatements according to county regulations.

5. County identifies and notes on application the amount of circuit breaker credit, excluding other abatements given to customer.

6. Manufactured/mobile homeowners who rent their lot must file Form TC-90CB with USTC to apply for the renter refund.

7. County tracks circuit breaker amounts by customer for accounting and reporting.

8. County submits to the Utah State Tax Commission requests for reimbursement of Circuit Breaker funds by sending the following:
   a. Cover letter should reflect the Reimbursement Year, the Summary of Total Count of applicants and Grand Total Amount of refunds issued to the counties’ Manufactured/Mobile Homeowners & Homeowners.
   b. Attached Printout of all claimants with the following information:
      Reimbursement Year
      Grand Total Amount of Circuit Breakers to be reimbursed
      Grand total Number of Applicants
      Social Security Number of Applicant
      Spouse Social Security Number
      Name of each applicant
      Spouse Name
      Address

9. Utah State Tax Commission compiles information and issues reimbursement to county.

Most manufactured/mobile homeowners will apply for circuit breaker property tax relief after their mobile home property tax has been paid. Therefore, special handling is necessary for mobile home circuit breaker applicants.

In most cases, the following steps should be followed to process mobile home circuit breaker applications:

- Applicant must meet qualifications for circuit break relief.
- Identify the fair market value (FMV) from the "Notice of Property Valuation and Tax Changes."
- Identify the tax rate (TR) from the "Notice of Property Valuation and Tax Changes."
- Calculate the new taxable value (TV) of the mobile home, which is fair market value multiplied by .035.

**Note:** All primary residences receive a 45% reduction in fair market value to arrive at taxable value. Circuit Breaker applicants receive an additional 20% reduction. This totals 65% reduction in fair market value. Or, in other words, the taxable value becomes 35% of fair market value.

- If applicable, grant the veteran with a disability exemption (VE).
- If applicable, grant the blind exemption (BE).
- Calculate the new taxable value (NTV): $TV - VE - BE = NTV$
- Calculate the new tax amount (NTA): $NTV \times TR = NTA$
- Calculate circuit breaker (CB) relief.
- Calculate Tax (T) amount for customer: $NTA - CB = T$
- If applicable, grant indigent abatement (IA).
- Identify final tax (FT) to be paid by customer: $T - IA = FT$
- Copy application.
- Ensure lot rent is noted (without utilities) on application copy.
- Ensure amount of circuit breaker granted is noted on application copy.
# Appendix 3B

## Travel Voucher or Subvoucher

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. PAYMENT</td>
<td>SPLIT DISBURSEMENT: The Paying Office will pay directly to the Government Travel Charge Card (GTCC) contractor the portion of your reimbursement representing travel charges for transportation, lodging, and膳食 services. If you do not have a different amount, military personnel are required to designate a payment that equals the cost of the actual travel. A split disbursement is not necessary when a GTCC is used on official travel for the Government.</td>
</tr>
<tr>
<td>2. NAME</td>
<td>Last, First, Middle Initial (Print or type)</td>
</tr>
<tr>
<td>3. ADDRESS</td>
<td>Number and Street, City, State, Zip Code</td>
</tr>
<tr>
<td>4. GRADE</td>
<td></td>
</tr>
<tr>
<td>5. TYPE OF PAYMENT</td>
<td>(e.g., applicable)</td>
</tr>
<tr>
<td>6. MAIL ADDRESS</td>
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</tr>
<tr>
<td>7. DAYTIME TELEPHONE NUMBER</td>
<td></td>
</tr>
<tr>
<td>8. TRAVEL ORDER/AUTHORIZATION NUMBER</td>
<td></td>
</tr>
<tr>
<td>9. PREVIOUS GOVERNMENT PAYMENT/ADVANCE</td>
<td></td>
</tr>
<tr>
<td>10. DEPENDENT(S)</td>
<td>(Print or type)</td>
</tr>
<tr>
<td>11. ORGANIZATION AND STATION</td>
<td></td>
</tr>
<tr>
<td>12. DEPENDENT(S)</td>
<td>(Print or type)</td>
</tr>
<tr>
<td>13. TRAVEL VOUCHER OR SUBVOUCHER</td>
<td></td>
</tr>
<tr>
<td>14. ITINERARY</td>
<td>(Print or type)</td>
</tr>
<tr>
<td>15. SUBVoucher NUMBER</td>
<td></td>
</tr>
<tr>
<td>16. FOR D/O USE ONLY</td>
<td></td>
</tr>
<tr>
<td>17. PAYMENT TO</td>
<td></td>
</tr>
<tr>
<td>18. REMBURSAABLE EXPENSES</td>
<td></td>
</tr>
<tr>
<td>19. GOVERNMENT/DEDUCTIBLE MEALS</td>
<td></td>
</tr>
<tr>
<td>20. SIGNATURE</td>
<td></td>
</tr>
<tr>
<td>21. APPROVING OFFICIAL'S PRINTED NAME</td>
<td></td>
</tr>
<tr>
<td>22. ACCOUNTING CLASSIFICATION</td>
<td></td>
</tr>
<tr>
<td>23. COLLECTION DATA</td>
<td></td>
</tr>
<tr>
<td>24. TRAVEL ORDER AUTHORIZATION POSTED BY</td>
<td></td>
</tr>
<tr>
<td>25. RECEIVED (Payee Signature and Date or Check No.)</td>
<td></td>
</tr>
<tr>
<td>26. AMOUNT PAID</td>
<td></td>
</tr>
</tbody>
</table>

DD FORM 1351-2, MAY 2011

PREVIOUS EDITION IS OBSOLETE.
PRIVACY ACT STATEMENT


PRINCIPAL PURPOSE(S): To provide an automated means for computing reimbursements for individuals for expenses incurred incident to travel for official Government business purposes and to account for such payments. Applicable SORN: T7333 (http://privacy.defense.gov/notices/dtas/T7333.shtml).

ROUTINE USE(S): Certain “Blanket Routine Uses” for all DoD maintained systems of records have been established that are applicable to every record system maintained within the Department of Defense, unless specifically stated otherwise within the particular record system notice. These additional routine uses of the records are published only once in each DoD Components Preamble in the interest of simplicity, economy, and to avoid redundancy. Applicable SORN: http://dcpl.defense.gov/privacy/SORN/component/dtas/preamble.html.

DISCLOSURE: Voluntary; however, failure to furnish the requested information may result in total or partial denial of the amount claimed. The Social Security Number is requested to facilitate the possible collection of indebtedness or to credit the DoD traveler’s pay account for any residual or shortage.

PENALTY STATEMENT

There are severe criminal and civil penalties for knowingly submitting a false, fictitious, or fraudulent claim (U.S. Code, Title 18, Sections 287 and 1001 and Title 31, Section 3729).

INSTRUCTIONS

ITEM 15 - ITINERARY - SYMBOLS

15c. MEANS/MODE OF TRAVEL (Use two letters)

- GTR/TKT or CBA (See Note) - T  Automobile - A
  Government Transportation - G  Motorcycle - M
  Commercial Transportation - B  Bus - B
  (Own expense) - C  Plane - P
  Privately Owned  - C  Rail - R
  Conveyance (POC) - P  Vessel - V

Note: Transportation tickets purchased with a CBA must not be claimed in Item 18 as a reimbursable expense.

15d. REASON FOR STOP

- Authorized Delay - AD  Leave En Route - LV
- Authorized Return - AR  Mission Complete - MC
- Awaiting Transportation - AT  Temporary Duty - TD
- Hospital Admittance - HA  Voluntary Return - VR
- Hospital Discharge - HD

ITEM 15e. LODGING COST

Enter the total cost for lodging.

ITEM 10 - DEDUCTIBLE MEALS

Meals consumed by a member/employee when furnished with or without charge incident to an official assignment by sources other than a government mess (see JTR 2455-8 and JTR, par. 2455-8 for definition of deductible meals). Meals furnished on commercial aircraft or by private individuals are not considered deductible meals.
Verifying Deployment Dates

Travel Voucher
DD Form 1351-2

2. Name
- Matches tax relief application.
- Matches Defense Travel System printout.

4. Last 4 of SSN
- Matches tax relief application.
- Matches Defense Travel System printout.

6. Address
- Matches primary residence.
- There may be a reason that these don't match, but ask why.

15a. Date
- Matches application deployment dates.
- Year may be blank. (Sometimes they forget to fill the year out. Check year on the Defense Travel System printout.)
- Departure day is the first date.
- Return day is the last date on the list.

15b. Place
- DEP. The first place of departure should usually be in Utah.
- ARR. The last place of arrival should usually be in Utah.
Defense Travel System
Verification of Processing

Document History
• This page shows the processing of the Travel Voucher.
• There may be additional pages submitted, but this is the important one.

Name & SSN
• Matches tax relief application.
• Matches Travel Voucher.

Travel Voucher Creation
• “Created” date is soon after the end of deployment travel. (See 15a on Voucher)
• Travel vouchers are supposed to be turned in shortly after returning home.

Travel Voucher Approval
• Verify that the travel voucher was “Approved.”
• You don’t need to worry about the other steps in the travel voucher process.

Signature
• This will usually be blank. That’s okay.
• This page was printed from an electronic system, and so won’t be signed.