

Tax Relief

Standards of Practice

3

Utah State Tax Commission
Property Tax Division
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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 \(Standard 2\)](#). Standard 2 also considers the primary residential exemption as it relates to individual homeowners.

Scope

These standards address five types of statutory tax relief:

- Armed forces exemptions (comprising the veteran with a disability and active-duty exemptions)
- Blind exemption
- Indigent abatement/deferral
- Discretionary adjustment/deferral
- Circuit breakers (comprising the CB75+ deferral, homeowner's credit—including the homeowner's valuation reduction—and the renter's credit)

Although discussion of statutory tax relief is spread across Title 59, Chapter 2, 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 "General Information" within this Standard of Practice 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 armed forces exemptions, blind exemptions, CB75+ deferral, and indigent abatements & 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.

Applicants bear the burden of proving their eligibility for any tax relief program. The county may request any evidence to establish eligibility as required by statute. If the applicant fails to provide the requested 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 a "hardship" 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 veteran exemptions and the blind

exemption apply to the primary residence and non-business personal property (or, for the active-duty exemption, to the primary residence only). Absence from the residence due to vacation, confinement to a hospital, or any other similar temporary situations is not to be deducted from the residency requirement. ([R884-24P-5](#))

U.S. Residency Status of Applicant for Tax Relief

Utah State 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 is not required to provide additional proof of citizenship when applying for a 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.

Within the U.S. Department of Homeland Security, the 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 within the Department of Homeland Security databases. For a fee, the SAVE Program is available to determine the immigration status of tax relief applicants, thereby ensuring only entitled applicants may receive state or local public benefits for which they are eligible. (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 for that property. Multiple ownership does not affect the amount of the abatement. If several indigent individuals own fractional interests in a property, the maximum abatement is granted as if a single indigent individual 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 also 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 a veteran with a disability exemption, a blind exemption, *and* circuit breaker tax relief must be granted both the veteran with a disability exemption *and* the blind exemption in conjunction with the circuit breaker tax 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 taxpayer's tax liability may affect county funds since the circuit breaker credit is reimbursed with state funds and the other credits are reimbursed with county funds. Accordingly, the county may first apply the state-reimbursed circuit breaker credit to the total tax liability before applying the other abatements and/or adjustments.

Property Held in Trust

If tax relief is claimed by an applicant who 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 for relief 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 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 do one or more of the following:
 - 1.) appoint a new or different trustee?
 - 2.) amend the trust at any time?
 - 3.) 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 usually not be eligible for tax relief, as irrevocable trusts cannot be revoked or changed by the person who establishes the trust without taking adverse action. 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: 1.) it qualifies as a "grantor trust"; 2.) that the grantor retains ownership of the assets pursuant to [Section 26 USC 676](#), and; 3.) 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 exemption, 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. (§ [59-2-919.1](#)) 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 directly to the USTC 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—provided 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 1st. (§ [59-2-1101](#)). The armed forces exemptions should be applied to the home the claimant lives as of September 1st 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 who are refused tax relief by a county may challenge the decision directly 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 statutes 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.

CB75+: A circuit breaker tax relief program as defined in Utah code (§§ [59-2-1802](#) & [59-2-1804](#)) that allows for individuals over the age of 75 to defer property taxes on their primary single-family residence (and up to one acre of land) under a set of specific eligibility requirements. Though this circuit breaker does not have an officially designated title this standard will reference this specific circuit breaker tax relief program as CB75+ to avoid confusion. See also *Household Liquid Resources*.

Circuit Breaker: This is the common term for the homeowner's credit, homeowner's valuation reduction, renter's credit, or CB75+ tax relief programs. Some taxpayers (e.g., those who own a mobile home and rent the land it sits on) may apply for both the homeowner's and renter's credits. In this standard, this term will be used when referring to both the homeowner's credit and renter's credit. See also *Homeowners Credit* and *Renters Credit*.

Claimant: A homeowner or renter who files a claim for a residence, has lived in the State of Utah for the entire calendar year, and is either:

- a.) 66 years old and born before December 31, 1959; or
- b.) 67 years or older if born after January 1, 1960.

When a claimant or any spouse dies, the surviving spouse qualifies for the same tax relief regardless of their age (or the age of their deceased spouse) at the time of death. However, a surviving spouse may only qualify as a claimant for the relief claimed if they were part of the same household of the deceased spouse at the time of death and if the surviving spouse remains unmarried at the time he or she files for a continuing claim (§ [59-2-1202](#)).

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](#))

Household: The association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities accommodations and expenses (§ [59-2-1202](#)).

Household Liquid Resources: Specific to CB75+, household liquid resources are defined as non-income related monetary holdings held by one or more members of the applicant's household. The specific instruments listed are: cash on hand, money in a checking or savings account, savings certificates, stocks or bonds, and/or lump sum payments (§ [59-2-1801](#)).

Indigent Abatement/Deferral: The mandatory abatement or deferral created in Section [59-2-1803](#). If an applicant is denied, the decision can be appealed, but it has specific eligibility requirements and is separate from the *Discretionary Adjustment/Deferral*. Any indigent deferrals granted bear interest at a rate equal to half the rate of the normal interest rate.

Renter's Credit: A refund for low-income renters. Claimants apply for this circuit breaker tax relief through the State Tax Commission then reimburses those applicants who qualify. The refund is calculated as a percentage of rent based on income and is 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 (§ [59-2-1209](#)). See also *Circuit Breaker*.

Tax Relief: This standard considers exemptions granted to individuals, including veterans' exemptions (active duty and disabled) and the blind exemption, as tax relief. It also considers abatements and deferrals, CB75+, and the other Circuit Breakers under this category.

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.

Claimant	Eligible Property	Exemption Amount	Exemption Length ¹
Veteran with a disability	Primary residence ² and/or non-business personal property ³	Adjusted taxable value limit multiplied by disability percentage	Lifetime
Unmarried surviving spouse <i>or</i> minor orphan of a veteran with a disability	Primary residence ² and/or non-business personal property	Adjusted taxable value limit multiplied by disability percentage of veteran with a disability when alive	Until remarriage <i>or</i> age of majority
Active-duty service member	Primary residence ² only ^{1,3}	Full taxable value	One year only ⁴
Unmarried surviving spouse <i>or</i> minor orphan of a veteran killed in action or in the line of duty	Primary residence ² and/or non-business personal property	Full taxable value	Until remarriage <i>or</i> age of majority

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 while 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 a claimant is eligible for is determined by multiplying the amount of the full adjusted taxable value limit 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 2025 maximum is \$521,620. If the percentage of disability is 100%, or the original claimant is in the “Individual Unemployability” classification, the full amount of the adjusted taxable value is allowed.

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.

An exemption may not be granted for any disability below 10%. ([§59-2-1903](#))

Example

The adjusted taxable value limit for 2025 is \$521,620. A 50% disability results in a total exemption of \$260,810 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 & 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 tax relief 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 "Individual Unemployability" for the veteran with a disability or deceased veteran with a disability
- In the event of the veteran's death, a death certificate or other evidence required by the county

In addition, "unemployable" or 100% disabled veterans may preliminarily apply for tax relief before purchasing a home, as long as they provide a real estate purchase contract (or similar documentation) and a [Residential Property Declaration \(PT-19A\)](#) with the same information listed above with their application prior to the application deadline. Upon receiving the application, the county must reply within 15 business days with a preliminary approval or denial. If the applicant is preliminarily approved, the amount of the qualifying disabled veteran claimant's tax exemption calculated must be included in the letter (for 2025, this value is \$521,620).

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. Utah State Code allows 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, Space Force, 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** 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 regardless of whether the 200 days are consecutive (§ [59-2-1901](#)).

For each instance of qualifying active-duty military service, claimants receive their exemption in the year after the year in which the qualifying military service has been completed. For example, if a servicemember is deployed for 1½ years (547 days), they could potentially qualify for 2 active-duty military exemptions, but they must apply for the relief in the year after they have completed each 200-day qualifying service even while still deployed.

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 personal property is used for non-commercial purposes. The exemption depends on where the service member is stationed, falling into one of three categories:

1. Personal property owned by **Utah members** of the armed forces stationed under military orders **in Utah** is **not** exempt from property tax.
2. 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.
3. 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 the unmarried surviving spouse or 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 or 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 associated uniform fees, 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 tax relief claimant is a veteran with a disability or is an active-duty service member and moves from his or her primary residence during the year, the exemption applies only to the property the claimant resided in on September 1st 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 the property where the claimant was living September 1st 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 home he or she moves into (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 ended. The county may extend this deadline to December 31 with good cause. Additionally, the county may extend the deadline by up to 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 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 or minor orphans of disabled veterans, and unmarried surviving spouses or 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. Utah State 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 event they retain ownership. It cannot be exempted if it is rented out as another tenant's primary residence as the exemption is for the veteran and 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 the unmarried widow's or minor orphan's primary residence. In most cases, it is the same home as the veteran, but if the eligible family members purchase a new home and relocate before September 1, the exemption needs to be reapplied to the 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 who is now the claimant must own (directly or in a revocable trust) and live in the primary residence. (§ [59-2-1106](#))

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 any of these exemptions is necessary to ensure the exemptions are applied consistently and equitably. 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 associated uniform fees, value-based uniform fees, 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 \$42,623 in 2024.

3.3.1 Amount

The amount of property tax the county may abate is limited to the *lesser* of either:

- a.) the amount provided as a homeowner's credit for the lowest household income bracket;
or
- b.) 50% of the tax levied.

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 2025 is \$1,312.

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

Example

A taxpayer applies for an indigent abatement (not an adjustment). Assume the maximum homeowner's credit is \$1,312 for the year in question. If the tax due is \$1,500, the county may abate \$750. If the tax due is \$2,625 the county may abate up to \$1,312. In both instances, the taxpayer must meet the income requirements for the year.

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 **half** the lesser of:

- a.) 6%; or
- b.) the target federal funds rate existing on the preceding January 1.

The property cannot be subject to a final tax sale during the period of deferment if it 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 for a residence in which they both reside and which they own as joint tenants
- Any other information required by the county

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

- The application should include 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 deferral or abatement is requested
- Signatures of both spouses are required if they seek a deferral or abatement on the residence and the residence is jointly owned

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

- A signed statement detailing the circumstances of the hardship and/or 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 of the next year if good cause exists. (§ [59-2-1804](#))

3.3.5 Mortgage Holder

If applying for a deferral based on 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 based on 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 deciding to defer taxes for the indigent. (§ [59-2-1802](#))

Standard 3.4 Discretionary Adjustment or Deferral

3.4.0 Eligibility

Counties may allow an adjustment or deferral to any taxpayer who applies for tax relief if the best human interests, interests of the state, and interests of the county are served at discretion of the county legislative body. (§ [59-2-1347](#)). The taxpayer is not subject to age or income requirements, but greater transparency about granting this form of tax relief 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, since taxes not paid by one person are spread among 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 located within the area of the same taxing entities.

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 additional information if required.

Deferrals must be accompanied by form [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 may be granted in subsequent years for retroactive adjustments or deferrals. (§ [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 during the preceding month to the State Tax Commission on an approved form. The contents should include the information found 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, the renter's credit, and CB75+. Many of the requirements and the 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 2025 the maximum is \$1,312
Additional Homeowner's Valuation Reduction⁶	Owner-occupied residence ⁵	Before September 1 to the county	An additional 20% reduction on the fair market 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 2024 the maximum is \$1,312
CB75+ Deferral	Owner-occupied residence ⁵ valued at 100% or less of the county median property value or has been continuously owned by the same owner for 20+ years	Before September 1 to the county	All or any portion of tax; deferral continues until property changes hands.

⁵ Includes up to one acre of land.

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

3.5.1 Eligible Persons

Except for the CB75+ circuit breaker, 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 an unmarried surviving spouse, 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 \$42,623 for 2024.

For the CB75+ deferral circuit breaker, the requirements differ slightly:

- The claimant must be at least 75 years old
 - If qualifying by county median property value, claimants must have owned the home for the entire calendar year
 - If qualifying by length of homeownership, claimant must have continuously owned the home for 20 years or more
- The claimant cannot be claimed as a dependent or be the subject of a tax credit on another person's federal tax return
- Household income did not exceed \$85,246 for 2024; and
- The claimant's household liquid resources are less than 20 times the amount of taxes that were levied on the property in the previous tax year

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.

Guideline

A homeowner does not include an entity other than a qualifying trust or an 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 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 \$1,312 for 2025, for a household earning less than \$14,490 in 2024. The renter's credit maximum is 9.5% of rent up to \$1,312 for 2024, for a household earning less than \$114,490 in 2024. Both credits are progressively smaller for each income bracket up to \$42,623.

The renter's credit cannot be used for rent paid with other rental assistance. (§ [59-2-1209](#)) See also [3.5.5 Housing and Community Development Act](#).

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

The Utah State 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 their obligations. “Household income” is further qualified as “all income received by all members of a claimant’s household that does not include income received by a member of a claimant’s household who is under the age of 18; or a parent or a grandparent, through blood, marriage, or adoption, of the claimant of the claimant’s spouse” (§ [59-2-1202](#)).

Household income includes all taxable income, such as wages and salaries or trust income, and non-taxable income including:

- Capital gains
- Loss carry forwards
- Rental depreciation
- Support payments, including:
 - Alimony
 - Disability payments
 - Cash public assistance payments or relief
- Nontaxable strike benefits
- Pensions and annuities
- Social Security Benefits (excluding Social Security Disability Income [SSDI]) and Medicare payments
- State unemployment insurance amounts
- Interest and dividends
- Workers’ compensation
- Retirement income and voluntary contributions to a tax-deferred retirement plan

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, for an application filed in 2025, one would use all income received during 2024 by members living in the household as of January 1, 2025. 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 **current** year for which a claim is filed. For example, for an application filed in 2025, one would use 2024 household income from all household members living in the household as of January 1, 2024. 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.

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 code and rule relating to the definition of income for purposes of circuit breaker. They are **not** considered income. (§[59-2-1202](#) & R865-9I-34)

Public Assistance

Certain forms of public assistance are excluded from income when determining household income for property tax relief. Under §[59-2-1202\(11\)](#), these forms of public assistance are defined as any relief granted to taxpayers:

1. Medical assistance provided under [Utah State Code Title 26B, Chapter 3](#), “Health Care - Administration and Assistance” (i.e., Medicaid & CHIP benefits)
2. Services or benefits granted under [Utah State Code Title 35A, Chapter 3](#), “Employment Support Act” (i.e., refugee service funds, unemployment cash assistance, the reduced portion of cost-reduced child care)
3. SNAP benefits as defined in Utah State Code §[35A-1-102](#), and;
4. foster maintenance payments provided from the General Fund or under Title IV-E of the Social Security Act.

Property tax relief

Any property tax relief granted by the county in previous years shall not be included a taxpayer’s calculated 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](#))

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.

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. Though it represents additional income to the taxpayer, it is excluded from “nontaxable income” under §[59-2-1202\(9\)\(b\)](#) and thus should not be considered “income”.

Federal earned income credits

The rule for federal earned income credits is the same as the rule for federal childcare 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 **not** be included as income for circuit breaker purposes, as per §[59-2-1202\(9\)\(b\)](#).

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 income-restricted property tax relief, payments or reimbursements to senior program volunteers do not qualify as income as they are a repayment of the taxpayer's own expenses.

Gifts

Gifts and bequests should not be considered in computing a taxpayer's income for circuit breakers.

Minor/Elderly Income

Income earned by family members who live with the homeowner (e.g., minors under the age of 18, parents/in-laws, and/or grandparents) are not counted in a homeowner's household income

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 also [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's 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](#))

A claimant's application for the renter's credit must include proof that the rent has been paid, have the name and address of the property owner or manager, and include any 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 Homeowner's Valuation Reduction 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 results in a final value where the property is taxed at 35% of fair market value. 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.

Tax on 55% of market value = $\$100,000 \times .55 \times .01 = \550

Tax on 35% of market value = $\$100,000 \times .35 \times .01 = \350

Credit equals \$550 minus \$350, or \$200

Another way to figure the credit would be the following:

Credit equals $\$100,000 \times .20 \times .01 = \200

3.5.11 Homeowner's Valuation Reduction 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 taxpayers that are eligible for blind, veteran with a disability, indigent, and/or circuit breaker tax relief 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 Homeowner's Valuation Reduction 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 CB75+ Deferral

Unlike the other circuit breakers that reduce the value owed by claimants, the CB75+ deferral is a circuit breaker that allows for seniors who are 75 years old (by December 31 of the year that they apply for this tax relief) or older to defer up to the full amount of property taxes that they owe on the primary single-family property they were living in as of January 1 for the tax year in which they apply for this relief. This relief must be applied for annually and by no later than September 1st. Claimants who apply for this relief must have income levels that are equal to 200% or less of the maximum allowable amount of household income for circuit breaker relief—in 2025, this amount is \$85,246 (§§[59-2-1801\(3\)](#) & [59-2-1802.5](#)).

In addition to the maximum allowable income requirement, CB75+ also limits the amount a household can have in “liquid” resources. According to the language of the bill, household liquid resources are considered, “cash on hand, money in a checking or savings account, any savings certificates, stocks, and/or bonds. No one’s liquid resources within the household can exceed 20 times the amount of taxes that were levied on the property in the prior calendar year. (§[59-2-1801\(3\)\(a\)\(iii\)](#))

This tax relief is mandatory relief. Like the indigent deferral, this deferral accrues interest at half the rate of either 6% or the target federal funds rate existing on the preceding January 1 (whichever is lower).

Example

*A 74-year-old taxpayer (who will be 75 by December 31) who has lived in his or her home for over 20 years with 3 other individuals **and** has an annual income of \$50,000 could potentially qualify for this deferral. However, based on the definition in Utah Code, if **any one** of the other individuals has 20 times more in liquid resources than what the total tax bill was in the previous year, the taxpayer cannot claim this exemption. For this reason, it is important that the county develops systems to ensure this deferral is applied equitably among taxpayers within the county who apply for this tax relief.*

3.5.14 CB75+ Deferral Reimbursement

As part of the CB75+ deferral, the Utah State Legislature has provided an additional \$8,000,000 in one-time funding to the Tax Commission to help counties offset the loss of tax revenue from this new tax relief. Form TC-475 “County Property Tax Deferral Reimbursement Agreement” is available to use and fill out for counties who wish to defer a taxpayer’s property taxes through the CB75+ bill until December 31, 2026. As part of this process, the tax commission will not reimburse a county for the deferred funds before the county grants the eligible owner a deferral of the tax.

3.5.15 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 from the date the application was submitted. The claimant and any person assisting in the preparation or filing of the excessive claim shall be guilty of a Class A misdemeanor. (§ [59-2-1806](#))

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. (§ [59-2-1806](#))

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 applies 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:

- Applicants 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 x 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

TRAVEL VOUCHER OR SUBVOUCHER				Read Privacy Act Statement, Penalty Statement, and Instructions on back before completing form. Use typewriter, ink, or ball point pen. PRESS HARD. DO NOT use pencil. If more space is needed, continue in remarks.			
1. PAYMENT		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 rental car if you are a civilian employee, unless you elect a different amount. Military personnel are required to designate a payment that equals the total of their outstanding government travel card balance to the GTCC contractor. NOTE: A split disbursement is only necessary when a GTCC is used while on official travel for the Government. Pay the following amount of this reimbursement directly to the Government Travel Charge Card contractor: \$ _____					
<input type="checkbox"/> Electronic Fund Transfer (EFT) <input type="checkbox"/> Payment by Check		2. NAME (Last, First, Middle Initial) (Print or type)		3. GRADE		4. SSN	
6. ADDRESS. a. NUMBER AND STREET		b. CITY		c. STATE		d. ZIP CODE	
e. E-MAIL ADDRESS		5. TYPE OF PAYMENT (X as applicable)		<input type="checkbox"/> TDY <input type="checkbox"/> PCS <input type="checkbox"/> Dependent(s)		<input type="checkbox"/> Member/Employee <input type="checkbox"/> Other <input type="checkbox"/> DLA	
7. DAYTIME TELEPHONE NUMBER & AREA CODE		8. TRAVEL ORDER/AUTHORIZATION NUMBER		9. PREVIOUS GOVERNMENT PAYMENTS/ADVANCES		10. FOR D.O. USE ONLY	
11. ORGANIZATION AND STATION		12. DEPENDENT(S) (X and complete as applicable)		13. DEPENDENTS' ADDRESS ON RECEIPT OF ORDERS (Include Zip Code)		a. D.O. VOUCHER NUMBER	
<input type="checkbox"/> ACCOMPANIED <input type="checkbox"/> UNACCOMPANIED a. NAME (Last, First, Middle Initial) b. RELATIONSHIP c. DATE OF BIRTH OR MARRIAGE		14. HAVE HOUSEHOLD GOODS BEEN SHIPPED? (X one)		<input type="checkbox"/> YES <input type="checkbox"/> NO (Explain in Remarks)		b. SUBVOUCHER NUMBER	
15. ITINERARY		16. POC TRAVEL (X one)		17. DURATION OF TRAVEL		18. REIMBURSABLE EXPENSES	
a. DATE		b. PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)		c. MEANS/MODE OF TRAVEL		d. REASON FOR STOP	
e. LODGING COST		f. POC MILES		19. GOVERNMENT/DEDUCTIBLE MEALS		20. a. CLAIMANT SIGNATURE	
21. a. APPROVING OFFICIAL'S PRINTED NAME		b. SIGNATURE		c. TELEPHONE NUMBER		d. DATE	
22. ACCOUNTING CLASSIFICATION		23. COLLECTION DATA		24. COMPUTED BY		25. AUDITED BY	
26. TRAVEL ORDER/AUTHORIZATION POSTED BY		27. RECEIVED (Payee Signature and Date or Check No.)		28. AMOUNT PAID			

PRIVACY ACT STATEMENT

AUTHORITY: 5 U.S.C. Section 301; Departmental Regulations; 37 U.S.C. Section 404, Travel and Transportation Allowances, General; DoD Directive 5154.29, DoD Pay and Allowance Policy and Procedures; Department of Defense Financial Management Regulation (DoDFMR) 7000.14.R., Volume 9; and E.O. 9397 (SSN), as amended.

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/dfas/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 Component's Preamble in the interest of simplicity, economy, and to avoid redundancy. Applicable SORN: <http://dpclo.defense.gov/privacy/SORNs/component/dfas/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 credit to 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 1 - PAYMENT

Member must be on electronic funds (EFT) to participate in split disbursement. Split disbursement is a payment method by which you may elect to pay your official travel card bill and forward the remaining settlement dollars to your predesignated account. For example, \$250.00 in the "Amount to Government Travel Charge Card" block means that \$250.00 of your travel settlement will be electronically sent to the charge card company. Any dollars remaining on this settlement will automatically be sent to your predesignated account. Should you elect to send more dollars than you are entitled, "all" of the settlement will be forwarded to the charge card company. Notification: you will receive your regular monthly billing statement from the Government Travel Charge Card contractor; it will state: paid by Government, \$250.00, 0 due. If you forwarded less dollars than you owe, the statement will read as: paid by Government, \$250.00, \$15.00 now due. Payment by check is made to travelers only when EFT payment is not directed.

REQUIRED ATTACHMENTS

1. Original and/or copies of all travel orders/authorizations and amendments, as applicable.
2. Two copies of dependent travel authorization if issued.
3. Copies of secretarial approval of travel if claim concerns parents who either did not reside in your household before their travel and/or will not reside in your household after travel.
4. Copy of GTR, MTA or ticket used.
5. Hotel/motel receipts and any item of expense claimed in an amount of \$75.00 or more.
6. Other attachments will be as directed.

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 (Own expense) - C	Bus - B
Privately Owned Conveyance (POC) - P	Plane - P
	Rail - R
	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 19 - 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 JFTR, par. U4125-A3g and JTR, par. C4554-B for definition of deductible meals). Meals furnished on commercial aircraft or by private individuals are not considered deductible meals.

29. REMARKS

- a. INDICATE DATES ON WHICH LEAVE WAS TAKEN:
- b. ALL UNUSED TICKETS (including identification of unused "e-tickets") MUST BE TURNED IN TO THE T/O OR CTO.

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.

TRAVEL VOUCHER OR SUBVOUCHER				Read Privacy Act Statement, Penalty Statement, and Instructions on back before completing form. Use typewriter, ink, or ball point pen. PRESS HARD. DO NOT use pencil. If more space is needed, continue in remarks.			
1. PAYMENT <input type="checkbox"/> Electronic Fund Transfer (EFT) <input type="checkbox"/> Payment by Check		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 rental car if you are a civilian employee, unless you elect a different amount. Military personnel are required to designate a payment that equals the total of their outstanding government travel card balance to the GTCC contractor. NOTE: A split disbursement is only necessary when a GTCC is used while on official travel for the Government. Pay the following amount of this reimbursement directly to the Government Travel Charge Card contractor: \$					
2. NAME (Last, first, middle initial) (Print or type)		3. GRADE		4. SSN		5. TYPE OF PAYMENT (X as applicable) TDY <input type="checkbox"/> Member/Employee PCS <input type="checkbox"/> Other Dependent(s) <input type="checkbox"/> DLA <input type="checkbox"/>	
6. ADDRESS (Street, number and street)		7. CITY		8. STATE		9. ZIP CODE	
10. FOR D.O. USE ONLY							
11. ORGANIZATION AND STATION		12. DEPENDENT (X and complete as applicable) a. ACCOMPANIED <input type="checkbox"/> UNACCOMPANIED <input type="checkbox"/>		13. PREVIOUS GOVERNMENT PAYMENTS/ADVANCES		14. D.O. VOUCHER NUMBER	
15. ITINERARY a. DATE b. PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)		16. TRAVEL AUTHORIZATION NUMBER		17. DEPENDENT'S ADDRESS ON RECEIPT OF ORDERS (Include Zip Code)		18. PAID BY	
19. HAVE HOUSEHOLD GOODS BEEN SHIPPED? (X one) YES <input type="checkbox"/> NO (Explain in Remarks)		20. MEANS/MODE OF TRAVEL a. REASON FOR STOP b. LODGING (US) <input type="checkbox"/> c. POC (MILES)		21. SUMMARY OF PAYMENT (1) Per Diem (2) Actual Expense Allowance (3) Mileage (4) Dependent Travel (5) DLA (6) Reimbursable Expenses (7) Total (8) Less Advance (9) Amount Owed (10) Amount Due		22. GOVERNMENT DEDUCTIBLE MEALS a. DATE b. NO. OF MEALS c. DATE d. NO. OF MEALS	
23. CLAIMANT SIGNATURE		24. REVIEWER'S PRINTED NAME		25. REVIEWER SIGNATURE		26. TELEPHONE NUMBER	
27. APPROVING OFFICIAL'S PRINTED NAME		28. SIGNATURE		29. TELEPHONE NUMBER		30. DATE	
31. ACCOUNTING CLASSIFICATION							
32. COLLECTION DATA							
33. COMPUTED BY		34. AUDITED BY		35. TRAVEL ORDER AUTHORIZATION POSTED BY		36. RECEIVED (Payee Signature and Date or Check No.)	
37. AMOUNT PAID							

DD FORM 1351-2, MAY 2011

PREVIOUS EDITION IS OBSOLETE.

Exception to SF 1012 approved by GSA/IRMS 12-91.
Adobe Designer 8.0

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.

01/23/14 **DOCUMENT HISTORY** Doc No. RCOTHERAPG040613 V01
Defense Travel System WASHINGTON, GEORGE XXX-XX-6789

STATUS	DATE	TIME	SIGNATURE NAME
CREATED	11/20/13	1228	GEORGE WASHINGTON
SIGNED	11/20/13	1337	GEORGE WASHINGTON
ADJUSTED	11/22/13	1746	JOHN ADAMS
ADJUSTED	11/22/13	1756	JOHN ADAMS
REVIEWED	11/22/13	1807	JOHN ADAMS
OBLIGATED	11/27/13	1551	THOMAS JEFFERSON
APPROVED	11/27/13	1551	THOMAS JEFFERSON
ADJUSTED	11/27/13	1551	THOMAS JEFFERSON
ADJUSTED	11/27/13	1553	THOMAS JEFFERSON
PAY LINK	11/27/13	1555	Pay Mod Generated
OBLIG SUBMITTED	11/27/13	1555	Pay Mod Generated
POS ACK RECEIVED	11/28/13	0313	Pay Mod Generated
VOUCHER SUBMITTED	11/28/13	0313	Pay Mod Generated
PAID	11/29/13	1713	Pay Mod Generated
ARCHIVE SUBMITTED	11/30/13	1001	Pay Mod Generated
ARCHIVE ACCEPTED	12/02/13	1304	Pay Mod Generated
ARCHIVE IMAGE SUBMIT	12/03/13	0334	Pay Mod Generated
ARCHIVE IMAGE ACCEPT	12/03/13	0352	Pay Mod Generated

I certify that the electronic signatures listed above are valid and on file.

SIGNED

DATE

Appendix 3C

Qualified Increase Deferral

For properties assessed in tax years 2023 and 2024, the Utah State Legislature passed a temporary form of mandatory tax relief for individuals whose property values increased by 150% or more from the previous tax year and apply for relief ([§59-2-1802.1](#)). Because of how this relief is structured, the offices of the assessor, auditor, and treasurer need to coordinate their efforts to administer this mandatory relief to the individuals who qualify and apply for it.

Qualification

The assessor was responsible for identifying locally assessed properties and making a list of properties that increased in market value by 150% or more. In addition to identifying properties with an increase of this amount, the assessor needed to determine that the valuation increase did not occur because of:

1. a physical improvement;
2. a zoning change; or
3. a change in the legal description of the real property.

If the property increased as a result of just one of these events, then the property did not have a “qualified increase,” and thus, was not included on the assessor’s final list of properties that qualified for a deferral.

Prior to delivering the assessment book to the county auditor in 2024, the assessor was responsible for reviewing the 2023 & 2024 assessments of properties with qualified increases. The assessor was then responsible for working with the auditor to notify the owners of properties with a “qualifying increase” and send a letter to them with their valuation notices (NOVs) stating their specific appeal rights and their ability to apply for a deferral.

Tax Relief & Application

As described above, property owners with an identified qualifying increase have the option to apply for a property tax deferral until June 30, 2025 (or, if the property owner exercised their rights to file an appeal of property valuation/equalization, 30 days after the day on which a final, unappealable judgment/order is issued by the county BOE, the Utah State Tax Commission, or from a court of competent jurisdiction). The period of deferral is 5 years. If the owner of the property was identified as having 2 qualified increases (for both calendar years 2023 and 2024), they qualify for two separate 5-year deferral periods.

Taxes and tax notice charges deferred through this program accumulate as a lien against the property. If a county grants an owner more than one deferral for the same property, the county is not required to submit for recording more than one lien, and each subsequent deferral relates back to the date of the initial lien filing. To release the lien, an owner shall pay the total amount subject to the lien on or before the day on which the deferral period ends, or on the day the owner sells (or otherwise disposes of) the real property. When the deferral period ends, the lien becomes due and subject to collection procedures. The date of levy is the date that the deferral period ends.

During each 5-year deferral period, the property owner shall pay 20% of the taxes and tax notice charges due each year. A county may not impose a penalty or interest on the amounts due during the period of deferral and a county shall waive any penalty or interest a property granted a deferral under this program. If the property owner does not make all deferred payments before the day on which the deferral period ends, the county may assess a penalty or interest on the unpaid amount of the deferred portion in accordance with the procedures in [§59-2-1331](#).

Unlike the eligible owner deferral and the indigent deferral, this deferral does not require written approval from the holder of each mortgage or trust deed.