

Superseded 1/1/2015

59-2-103.5 Procedures to obtain an exemption for residential property -- Procedure if property owner or property no longer qualifies to receive a residential exemption.

- (1) Subject to the other provisions of this section, a county legislative body may by ordinance require that in order for residential property to be allowed a residential exemption in accordance with Section 59-2-103, an owner of the residential property shall file with the county board of equalization a statement:
 - (a) on a form prescribed by the commission by rule;
 - (b) signed by all of the owners of the residential property;
 - (c) certifying that the residential property is residential property; and
 - (d) containing other information as required by the commission by rule.
- (2)
 - (a) Subject to Section 59-2-103 and except as provided in Subsection (3), a county board of equalization shall allow an owner described in Subsection (1) a residential exemption for the residential property described in Subsection (1) if:
 - (i) the county legislative body enacts the ordinance described in Subsection (1); and
 - (ii) the county board of equalization determines that the requirements of Subsection (1) are met.
 - (b) A county board of equalization may require an owner of the residential property described in Subsection (1) to file the statement described in Subsection (1) only if:
 - (i) that residential property was ineligible for the residential exemption authorized under Section 59-2-103 during the calendar year immediately preceding the calendar year for which the owner is seeking to claim the residential exemption for that residential property;
 - (ii) an ownership interest in that residential property changes; or
 - (iii) the county board of equalization determines that there is reason to believe that that residential property no longer qualifies for the residential exemption in accordance with Section 59-2-103.
- (3) Notwithstanding Subsection (2)(a), if a county legislative body does not enact an ordinance requiring an owner to file a statement in accordance with this section, the county board of equalization:
 - (a) may not require an owner to file a statement for residential property to be eligible for a residential exemption in accordance with Section 59-2-103; and
 - (b) shall allow a residential exemption for residential property in accordance with Section 59-2-103.
- (4)
 - (a) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing:
 - (i) the form for the statement described in Subsection (1); and
 - (ii) the contents of the form for the statement described in Subsection (1).
 - (b) The commission shall make the form described in Subsection (4)(a) available to counties.
- (5) Except as provided in Subsection (6), if a property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for that property owner's primary residence, the property owner shall:
 - (a) file a written statement with the county board of equalization of the county in which the property is located:
 - (i) on a form provided by the county board of equalization; and
 - (ii) notifying the county board of equalization that the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for that property owner's primary residence; and

- (b) declare on the property owner's individual income tax return under Chapter 10, Individual Income Tax Act, for the taxable year for which the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for that property owner's primary residence, that the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for that property owner's primary residence.
- (6) A property owner is not required to file a written statement or make the declaration described in Subsection (5) if the property owner:
 - (a) changes primary residences;
 - (b) qualified to receive a residential exemption authorized under Section 59-2-103 for the residence that was the property owner's former primary residence; and
 - (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for the residence that is the property owner's current primary residence.
- (7)
 - (a) Subsections (2) through (6) do not apply to qualifying exempt primary residential rental personal property.
 - (b)
 - (i) For the first calendar year in which a taxpayer qualifies for an exemption described in Subsection (2), a county assessor may require the taxpayer to file a signed statement described in Section 59-2-306.
 - (ii) Notwithstanding Section 59-2-306, for a calendar year after the calendar year described in Subsection (7)(b)(i) in which a taxpayer qualifies for an exemption described in Subsection 59-2-1115(2) for qualifying exempt primary residential rental personal property, a signed statement described in Section 59-2-306 with respect to the qualifying exempt primary residential rental personal property may only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the exemption under Subsection 59-2-1115(2).