

Superseded 5/12/2015

59-2-1102 Determination of exemptions by board of equalization -- Appeal -- Application for exemption -- Annual statement -- Exceptions.

- (1)
 - (a) For property assessed under Part 3, County Assessment, the county board of equalization may, after giving notice in a manner prescribed by rule, determine whether certain property within the county is exempt from taxation.
 - (b) The decision of the county board of equalization described in Subsection (1)(a) shall:
 - (i) be in writing; and
 - (ii) include:
 - (A) a statement of facts; and
 - (B) the statutory basis for its decision.
 - (c) Except as provided in Subsection (11)(a), a copy of the decision described in Subsection (1)(a) shall be sent on or before May 15 to the person applying for the exemption.
- (2) The county board of equalization shall notify an owner of exempt property that has previously received an exemption but failed to file an annual statement in accordance with Subsection (9)(c), of the county board of equalization's intent to revoke the exemption on or before April 1.
- (3)
 - (a) Except as provided in Subsection (8) and subject to Subsection (9), a reduction may not be made under this part in the value of property and an exemption may not be granted under this part unless the party affected or the party's agent:
 - (i) makes and files with the county board of equalization a written application for the reduction or exemption, verified by signed statement; and
 - (ii) appears before the county board of equalization and shows facts upon which it is claimed the reduction should be made, or exemption granted.
 - (b) Notwithstanding Subsection (9), the county board of equalization may waive:
 - (i) the application or personal appearance requirements of Subsection (3)(a), (4)(b), or (9)(a); or
 - (ii) the annual statement requirements of Subsection (9)(c).
- (4)
 - (a) Before the county board of equalization grants any application for exemption or reduction, the county board of equalization may examine under oath the person or agent making the application.
 - (b) Except as provided in Subsection (3)(b), a reduction may not be made or exemption granted unless the person or the agent making the application attends and answers all questions pertinent to the inquiry.
- (5) For the hearing on the application, the county board of equalization may subpoena any witnesses, and hear and take any evidence in relation to the pending application.
- (6) Except as provided in Subsection (11)(b), the county board of equalization shall hold hearings and render a written decision to determine any exemption on or before May 1 in each year.
- (7) Any property owner dissatisfied with the decision of the county board of equalization regarding any reduction or exemption may appeal to the commission under Section 59-2-1006.
- (8) Notwithstanding Subsection (3)(a), a county board of equalization may not require an owner of property to file an application in accordance with this section in order to claim an exemption for the property under the following:
 - (a) Subsections 59-2-1101(3)(a)(i) through (iii);
 - (b) Subsection 59-2-1101(3)(a)(vi) or (vii);
 - (c) Section 59-2-1110;
 - (d) Section 59-2-1111;

- (e) Section 59-2-1112;
- (f) Section 59-2-1113; or
- (g) Section 59-2-1114.

(9)

- (a) Except as provided in Subsections (3)(b) and (9)(b), for property described in Subsection 59-2-1101(3)(a)(iv) or (v), a county board of equalization shall, consistent with Subsection (10), require an owner of that property to file an application in accordance with this section in order to claim an exemption for that property.
- (b) Notwithstanding Subsection (9)(a), a county board of equalization may not require an owner of property described in Subsection 59-2-1101(3)(a)(iv) or (v) to file an application under Subsection (9)(a) if:
 - (i)
 - (A) the owner filed an application under Subsection (9)(a); or
 - (B) the county board of equalization waived the application requirements in accordance with Subsection (3)(b);
 - (ii) the county board of equalization determines that the owner may claim an exemption for that property; and
 - (iii) the exemption described in Subsection (9)(b)(ii) is in effect.

(c)

- (i) Except as provided in Subsection (3)(b), for the time period that an owner is granted an exemption in accordance with this section for property described in Subsection 59-2-1101(3)(a)(iv) or (v), a county board of equalization shall require the owner to file an annual statement on a form prescribed by the commission establishing that the property continues to be eligible for the exemption.
- (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules providing:
 - (A) the form for the annual statement required by Subsection (9)(c)(i);
 - (B) the contents of the form for the annual statement required by Subsection (9)(c)(i); and
 - (C) procedures and requirements for making the annual statement required by Subsection (9)(c)(i).
- (iii) The commission shall make the form described in Subsection (9)(c)(ii)(A) available to counties.

(10)

- (a) For purposes of this Subsection (10), "exclusive use exemption" is as defined in Section 59-2-1101.
- (b)
 - (i) For purposes of Subsection (1)(a), and except as provided in Subsections (10)(b)(ii) and (iii), when a person acquires property on or after January 1 that qualifies for an exclusive use exemption, that person may apply for the exclusive use exemption on or before the later of:
 - (A) the day set by rule as the deadline for filing a property tax exemption application; or
 - (B) 30 days after the day on which the property is acquired.
 - (ii) Notwithstanding Subsection (10)(b)(i), a person who acquires property on or after January 1, 2004, and before January 1, 2005, that qualifies for an exclusive use exemption, may apply for the exclusive use exemption for the 2004 calendar year on or before September 30, 2005.
 - (iii) Notwithstanding Subsection (10)(b)(i), a person who acquires property on or after January 1, 2005, and before January 1, 2006, that qualifies for an exclusive use exemption, may apply for the exclusive use exemption for the 2005 calendar year on or before the later of:

(A) September 30, 2005; or

(B) 30 days after the day on which the property is acquired.

(11)

(a) Notwithstanding Subsection (1)(c), if an application for an exemption is filed under Subsection (10), a county board of equalization shall send a copy of the decision described in Subsection (1)(c) to the person applying for the exemption on or before the later of:

(i) May 15; or

(ii) 45 days after the day on which the application for the exemption is filed.

(b) Notwithstanding Subsection (6), if an application for an exemption is filed under Subsection (10), a county board of equalization shall hold the hearing and render the decision described in Subsection (6) on or before the later of:

(i) May 1; or

(ii) 30 days after the day on which the application for the exemption is filed.