

PROPERTY TAXES - ABATEMENT FOR INDIGENT PERSONS

1998 GENERAL SESSION

STATE OF UTAH

Sponsor: Lyle W. Hillyard

AN ACT RELATING TO THE PROPERTY TAX ACT; MODIFYING THE AMOUNT OF PROPERTY TAXES OF THE INDIGENT THAT THE COUNTY EXECUTIVE MAY ABATE; MAKING TECHNICAL CHANGES; AND PROVIDING FOR RETROSPECTIVE OPERATION.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

59-2-1107, as last amended by Chapter 227, Laws of Utah 1993

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-1107** is amended to read:

59-2-1107. Indigent persons -- Amount of abatement.

The county executive may remit or abate the taxes of any poor person meeting the requirements of Section 59-2-1109 in an amount not exceeding [\$300] the lesser of:

(1) the amount provided as a homeowner's credit for the lowest household income bracket under Section 59-2-1208; or [not more than]

(2) 50% of the total tax assessed for the current year[, ~~whichever is less,~~ subject to the conditions of Section 59-2-1109].

Section 2. **Retrospective operation.**

This act has retrospective operation to January 1, 1998.