

586 (A) the date the part-year residential property became residential property; ~~H~~→ [and] ←~~H~~

587 (B) that the part-year residential property ~~H~~→ [is] will be ←~~H~~ used as residential
 587a property for 183 or
 588 more consecutive calendar days during the calendar year for which the owner seeks to obtain
 589 the residential exemption ~~H~~→ [;] ; and

589a **(C) that the owner, or a member of the owner's household, may not claim a residential**
 589b **exemption for any property for the calendar year for which the owner seeks to obtain the**
 589c **residential exemption, other than the part-year residential property, or as allowed under**
 589d **Section 59-2-103 with respect to the primary residence or household furnishings, furniture,**
 589e **and equipment of the owner's tenant. ←~~H~~**

590 (b) An owner may not obtain a residential exemption for part-year residential property
 591 unless the owner files an application under this Subsection (3) on or before ~~H~~→ [August 31]
 591a November 30 ←~~H~~ of the
 592 calendar year for which the owner seeks to obtain the residential exemption.

593 (c) If an owner files an application under this Subsection (3) on or after May 1 of the
 594 calendar year for which the owner seeks to obtain the residential exemption, the county board
 595 of equalization may require the owner to pay an application fee of not to exceed \$50.

596 [~~(5)~~ (4) Except as provided in Subsection [~~(6)~~ (5), if a property owner no longer
 597 qualifies to receive a residential exemption authorized under Section 59-2-103 for [that] the
 598 property owner's primary residence, the property owner shall:

599 (a) file a written statement with the county board of equalization of the county in which
 600 the property is located:

601 (i) on a form provided by the county board of equalization; and

602 (ii) notifying the county board of equalization that the property owner no longer
 603 qualifies to receive a residential exemption authorized under Section 59-2-103 for [that] the
 604 property owner's primary residence; and

605 (b) declare on the property owner's individual income tax return under Chapter 10,
 606 Individual Income Tax Act, for the taxable year for which the property owner no longer
 607 qualifies to receive a residential exemption authorized under Section 59-2-103 for [that] the
 608 property owner's primary residence, that the property owner no longer qualifies to receive a
 609 residential exemption authorized under Section 59-2-103 for [that] the property owner's
 610 primary residence.

611 [~~(6)~~ (5) A property owner is not required to file a written statement or make the
 612 declaration described in Subsection [~~(5)~~ (4) if the property owner:

613 (a) changes primary residences;

614 (b) qualified to receive a residential exemption authorized under Section 59-2-103 for
 615 the residence that was the property owner's former primary residence; and

616 (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for