

H.B. 273

PROPERTY TAX RESIDENTIAL EXEMPTION AMENDMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 5, 2014 10:26 AM

Representative _____ proposes the following amendments:

1. Page 19, Line 579 through Page 20, Line 595:

- 579 (3) (a) Regardless of whether a county legislative body adopts an ordinance described
580 in Subsection (1), before a residential exemption may be applied to the value of part-year
581 residential property, an owner of the property shall:
582 (i) file the application described in Subsection (2)(a) with the county board of
583 equalization; and
584 (ii) include as part of the application described in Subsection (2)(a) a statement that
585 certifies:
586 (A) the date the part-year residential property became residential property; and
587 (B) that the part-year residential property {is} **will be** used as residential property for 183 or
588 more consecutive calendar days during the calendar year for which the owner seeks to obtain
589 the residential exemption.
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 {~~August 31~~ **November**
592 **30** of the
593 calendar year for which the owner seeks to obtain the residential exemption.
594 (c) If an owner files an application under this Subsection (3) on or after May 1 of the
595 calendar year for which the owner seeks to obtain the residential exemption, the county board
of equalization may require the owner to pay an application fee of not to exceed \$50.