

# H.B. 273

## PROPERTY TAX RESIDENTIAL EXEMPTION AMENDMENTS

HOUSE FLOOR AMENDMENTS

AMENDMENT 2

FEBRUARY 13, 2014 2:54 PM

Representative **V. Lowry Snow** proposes the following amendments:

1. Page 19, Line 579 through Page 20, Line 589:

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 ~~is~~ 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 ~~.~~ ; and

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