

1 **PROPERTY TAX EXEMPTION FOR WILDFIRE**

2 **PREVENTION**

3 2019 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Daniel Hemmert**

6 House Sponsor: _____

7

LONG TITLE

8 **General Description:**

9
10 This bill provides for a property tax exemption for wildfire prevention efforts on certain
11 property.

12 **Highlighted Provisions:**

13 This bill:

14 ▶ provides for a property tax exemption for wildfire prevention efforts on certain
15 property; and

16 ▶ gives rulemaking authority to the Division of Forestry, Fire, and State Land to
17 certify the amount of a property tax exemption for wildfire prevention.

18 **Money Appropriated in this Bill:**

19 None

20 **Other Special Clauses:**

21 This bill provides a special effective date.

22 **Utah Code Sections Affected:**

23 ENACTS:

24 **59-2-1118**, Utah Code Annotated 1953

25

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

26 Section 1. Section **59-2-1118** is enacted to read:
27



28 **59-2-1118. Exemption for wildfire prevention effort.**

29 (1) As used in this section:

30 (a) "Claimant" means the owner of qualifying land.

31 (b) "Division" means the Division of Forestry, Fire, and State Lands created in Section

32 [65A-1-4.](#)

33 (c) "Fire prevention effort" means an effort completed and paid for by the owner of
34 qualifying land to prevent the spread of wildfire from the qualifying land to adjoining land.

35 (d) "Qualifying land" means a parcel of land:

36 (i) determined by the department to be at risk for spreading wildfire to an adjoining
37 property; and

38 (ii) that is not in an urban area.

39 (2) In accordance with this section, a claimant may receive a property tax exemption to
40 reduce the claimant's property tax liability for the next calendar year after a calendar year in
41 which the claimant pays for fire prevention effort on the claimant's qualifying land.

42 (3) A claimant shall:

43 (a) submit to the division evidence of fire prevention effort to receive certification of
44 the claimant's tax exemption amount; and

45 (b) on or before May 1 of the calendar year following the year in which the claimant
46 paid for fire prevention effort on the claimant's qualifying property, submit to the county in
47 which the qualifying property is located an application for a property tax exemption described
48 in Subsection (2) that includes the certification described in Subsection (3)(a).

49 (4) The division shall make rules in accordance with Title 63G, Chapter 3, Utah
50 Administrative Rulemaking Act, to determine:

51 (a) if a claimant's property is property at risk for spreading wildfire to an adjoining
52 property;

53 (b) if fire prevention effort completed and paid for by a claimant is an activity that
54 qualifies for the property tax exemption;

55 (c) the total amount of a claimant's property tax exemption; and

56 (d) procedures for certifying a property tax exemption amount under this section.

57 (5) (a) A claimant may not receive a property tax exemption under this section that
58 exceeds 80% of the claimant's property tax liability for the calendar year.

59 (b) A county may not allow a claimant to carry forward to the next calendar year a
60 portion of a property tax exemption amount certified for the current calendar year.

61 (6) A county shall create a form for an application under this section.

62 Section 2. **Contingent effective date.**

63 This bill takes effect on January 1, 2021, if the amendment to the Utah Constitution
64 proposed by S.J.R. 11, Proposal to Amend the Utah Constitution -- Property Tax Exemption
65 for Fire Prevention, 2019 General Session, passes the Legislature and is approved by a majority
66 of those voting on it at the next regular general election.