

**Property Tax Code Recodification**  
2025 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Douglas R. Welton**

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**LONG TITLE**

**Committee Note:**

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 10 voting for 0 voting against 8 absent

**General Description:**

This bill recodifies provisions related to relief granted through property tax.

**Highlighted Provisions:**

This bill:

▸ recodifies:

- Title 59, Chapter 2, Part 12, Property Tax Relief;
- Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; and
- Title 59, Chapter 2, Part 19, Armed Forces Exemptions;

▸ creates a General Provisions part that clarifies the procedures and rights available for each type of tax relief; and

▸ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-2-109.1 (Effective 01/01/26)**, as enacted by Laws of Utah 2024, Chapter 263

**59-2-1004.1 (Effective 01/01/26)**, as enacted by Laws of Utah 2024, Chapter 263

**59-2-1006 (Effective 01/01/26)**, as last amended by Laws of Utah 2020, Chapter 86

**59-2-1331 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapter 263

**59-2-1343 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapter 263

**63J-1-602.2**, as last amended by Laws of Utah 2024, Chapters 241, 285, 425, and 467

ENACTS:

**59-2a-111 (Effective 01/01/26)**, Utah Code Annotated 1953

32 **59-2a-201 (Effective 01/01/26)**, Utah Code Annotated 1953

33 **59-2a-302 (Effective 01/01/26)**, Utah Code Annotated 1953

34 **59-2a-601 (Effective 01/01/26)**, Utah Code Annotated 1953

35 **59-2a-702 (Effective 01/01/26)**, Utah Code Annotated 1953

36 **59-2a-802 (Effective 01/01/26)**, Utah Code Annotated 1953

37 **59-2a-902 (Effective 01/01/26)**, Utah Code Annotated 1953

38 **59-2a-903 (Effective 01/01/26)**, Utah Code Annotated 1953

39 RENUMBERS AND AMENDS:

40 **59-2a-101 (Effective 01/01/26)**, (Renumbered from 59-2-1202, as last amended by  
41 Laws of Utah 2024, Chapter 279)

42 **59-2a-102 (Effective 01/01/26)**, (Renumbered from 59-2-1203, as last amended by  
43 Laws of Utah 2021, Chapter 391)

44 **59-2a-103 (Effective 01/01/26)**, (Renumbered from 59-2-1211, as last amended by  
45 Laws of Utah 2001, Chapters 221, 310)

46 **59-2a-104 (Effective 01/01/26)**, (Renumbered from 59-2-1214, as last amended by  
47 Laws of Utah 2001, Chapters 221, 310)

48 **59-2a-105 (Effective 01/01/26)**, (Renumbered from 59-2-1215, as last amended by  
49 Laws of Utah 2001, Chapters 221, 310)

50 **59-2a-106 (Effective 01/01/26)**, (Renumbered from 59-2-1217, as renumbered and  
51 amended by Laws of Utah 1987, Chapter 4)

52 **59-2a-107 (Effective 01/01/26)**, (Renumbered from 59-2-1219, as last amended by  
53 Laws of Utah 2001, Chapters 221, 310)

54 **59-2a-108 (Effective 01/01/26)**, (Renumbered from 59-2-1220, as last amended by  
55 Laws of Utah 2024, Chapter 279)

56 **59-2a-109 (Effective 01/01/26)**, (Renumbered from 59-2-1805, as enacted by Laws of  
57 Utah 2019, Chapter 453)

58 **59-2a-110 (Effective 01/01/26)**, (Renumbered from 59-2-1807, as enacted by Laws of  
59 Utah 2023, Chapter 471)

60 **59-2a-202 (Effective 01/01/26)**, (Renumbered from 59-2-1204, as last amended by  
61 Laws of Utah 1998, Chapter 309)

62 **59-2a-203 (Effective 01/01/26)**, (Renumbered from 59-2-1205, as renumbered and  
63 amended by Laws of Utah 1987, Chapter 4)

64 **59-2a-204 (Effective 01/01/26)**, (Renumbered from 59-2-1213, as renumbered and  
65 amended by Laws of Utah 1987, Chapter 4)

- 66 **59-2a-205 (Effective 01/01/26)**, (Renumbered from 59-2-1209, as last amended by  
67 Laws of Utah 2024, Chapter 272)
- 68 **59-2a-206 (Effective 01/01/26)**, (Renumbered from 59-2-1216, as last amended by  
69 Laws of Utah 1998, Chapter 309)
- 70 **59-2a-301 (Effective 01/01/26)**, (Renumbered from 59-2-1201, as renumbered and  
71 amended by Laws of Utah 1987, Chapter 4)
- 72 **59-2a-303 (Effective 01/01/26)**, (Renumbered from 59-2-1206, as last amended by  
73 Laws of Utah 2021, Chapter 391)
- 74 **59-2a-304 (Effective 01/01/26)**, (Renumbered from 59-2-1207, as last amended by  
75 Laws of Utah 2001, Chapters 221, 310)
- 76 **59-2a-305 (Effective 01/01/26)**, (Renumbered from 59-2-1208, as last amended by  
77 Laws of Utah 2021, Chapter 391)
- 78 **59-2a-401 (Effective 01/01/26)**, (Renumbered from 59-2-1803, as last amended by  
79 Laws of Utah 2023, Chapter 471)
- 80 **59-2a-402 (Effective 01/01/26)**, (Renumbered from 59-2-1804, as last amended by  
81 Laws of Utah 2023, Chapter 354)
- 82 **59-2a-501 (Effective 01/01/26)**, (Renumbered from 59-2-1903, as last amended by  
83 Laws of Utah 2023, Chapter 44)
- 84 **59-2a-502 (Effective 01/01/26)**, (Renumbered from 59-2-1904, as last amended by  
85 Laws of Utah 2023, Chapter 483)
- 86 **59-2a-602 (Effective 01/01/26)**, (Renumbered from 59-2-1902, as enacted by Laws of  
87 Utah 2019, Chapter 453)
- 88 **59-2a-701 (Effective 01/01/26)**, (Renumbered from 59-2-1802, as last amended by  
89 Laws of Utah 2024, Chapter 241)
- 90 **59-2a-801 (Effective 01/01/26)**, (Renumbered from 59-2-1802.1, as enacted by  
91 Laws of Utah 2024, Chapter 263)
- 92 **59-2a-901 (Effective 01/01/26)**, (Renumbered from 59-2-1802.5, as last amended  
93 by Laws of Utah 2024, Chapter 241)
- 94 REPEALS:
- 95 **59-2-1801 (Effective 01/01/26)**, as last amended by Laws of Utah 2024, Chapters 241,  
96 263
- 97 **59-2-1806 (Effective 01/01/26)**, as enacted by Laws of Utah 2023, Chapter 354
- 98 **59-2-1901 (Effective 01/01/26)**, as last amended by Laws of Utah 2023, Chapters 329,  
99 461

100 **59-2-1905 (Effective 01/01/26)**, as last amended by Laws of Utah 2020, Chapter 354  
 101 **59-2-1906 (Effective 01/01/26)**, as enacted by Laws of Utah 2023, Chapter 471

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

104 Section 1. Section **59-2-109.1** is amended to read:

105 **59-2-109.1 (Effective 01/01/26). Burden of proof for an appeal involving**  
 106 **property eligible for deferral for 2023.**

107 (1) This section applies to an appeal to the county board of equalization or the commission  
 108 involving the valuation or equalization of real property that is eligible for a deferral  
 109 under Section [~~59-2-1802.1~~] 59-2a-801 for the calendar year that begins on January 1,  
 110 2023.

111 (2)(a) The party carrying the burden of proof shall demonstrate:

112 (i) except as provided in Subsection (2)(b), substantial error in:

113 (A) the adjusted value set by the county assessor in accordance with Section  
 114 59-2-303.3 in an appeal to the county board of equalization; or

115 (B) the value set by the county board of equalization in an appeal to the  
 116 commission; and

117 (ii) a sound evidentiary basis to support the value the party requests.

118 (b) The party carrying the burden of proof does not have to show substantial error as  
 119 required by Subsection (2)(a)(i) if the party is requesting:

120 (i) the adjusted value in an appeal to the county board of equalization; or

121 (ii) the value set by the county board of equalization in an appeal to the commission.

122 (3) The following shall carry the burden of proof:

123 (a) the county assessor or the county board of equalization that is a party to the appeal  
 124 has the burden of proof to support the value the county assessor or the county board  
 125 of equalization requests; and

126 (b) the taxpayer that is a party to the appeal has the burden of proof to support the value  
 127 the taxpayer requests.

128 Section 2. Section **59-2-1004.1** is amended to read:

129 **59-2-1004.1 (Effective 01/01/26). Appeals of valuation or equalization of**  
 130 **property eligible for deferral for 2023.**

131 (1)(a) Subject to Subsections (2) through (4) and for the calendar year that begins on

132 January 1, 2023, a taxpayer may file an appeal to the commission of the valuation or

133 equalization of real property that is eligible for a deferral under Section [~~59-2-1802.1~~]

- 134 59-2a-801 for the calendar year that begins on January 1, 2023, if:
- 135 (i) the taxpayer filed an appeal of the valuation or equalization of the property with  
136 the county board of equalization for the calendar year that begins on January 1,  
137 2023;
- 138 (ii) the county board of equalization has issued a decision in accordance with Section  
139 59-2-1004;
- 140 (iii) the parties have not entered a stipulation regarding the value of the property; and  
141 (iv) the county board of equalization does not make an adjustment in accordance with  
142 Subsection 59-2-303.3.
- 143 (b) A taxpayer shall file an appeal to the commission on or before June 30, 2025.
- 144 (c) This Subsection (1) does not allow more than one formal adjudicative proceeding by  
145 the commission for the calendar year beginning on January 1, 2023.
- 146 (2)(a) For the calendar year that begins on January 1, 2023, a taxpayer may file an  
147 appeal of the valuation or equalization of real property for which a county assessor  
148 makes an adjustment under [~~Subsection~~] Subsection 59-2-303.3(3) for the calendar  
149 year that begins on January 1, 2023, in accordance with this Subsection (2).
- 150 (b) A taxpayer shall make an appeal under this Subsection (2):
- 151 (i) to the county board of equalization; and  
152 (ii) on or before June 30, 2025.
- 153 (c) If a taxpayer is dissatisfied with the decision of the county board of equalization, the  
154 taxpayer may file an appeal with the commission as described in Section 59-2-1006.
- 155 (d) A taxpayer may file an appeal of the valuation or equalization of property under this  
156 Subsection (2) regardless of whether:
- 157 (i) the taxpayer previously filed an appeal of the valuation or equalization of the  
158 property for the calendar year that begins on January 1, 2023;
- 159 (ii) the county board of equalization has issued a decision on the appeal in  
160 accordance with Section 59-2-1004;
- 161 (iii) the commission has issued a decision on the appeal in accordance with Section  
162 59-2-1006;
- 163 (iv) the parties have entered a stipulation regarding the value of the property; or  
164 (v) any appeal of the valuation or equalization of the property for the calendar year  
165 that begins on January 1, 2023, has been closed.
- 166 (3) Except as specifically provided in this section:
- 167 (a) an appeal to the county board of equalization shall be filed in accordance with

168 Section 59-2-1004; and

169 (b) an appeal to the commission shall be filed in accordance with Section 59-2-1006.

170 (4) For each property eligible to receive a deferral under Section [~~59-2-1802.1~~] 59-2a-801,  
171 this section may not be interpreted to require a taxpayer to refile:

172 (a) an application to appeal in accordance with Section 59-2-1004 if an appeal before the  
173 county board of equalization is pending for the calendar year that begins on January  
174 1, 2023; or

175 (b) a notice of appeal in accordance with Section 59-2-1006 if an appeal before the  
176 commission is pending for the calendar year that begins on January 1, 2023.

177 Section 3. Section **59-2-1006** is amended to read:

178 **59-2-1006 (Effective 01/01/26). Appeal to commission -- Duties of auditor --**

179 **Decision by commission.**

180 (1) Any person dissatisfied with the decision of the county board of equalization concerning  
181 the assessment and equalization of any property, or the determination of any exemption  
182 in which the person has an interest, or a tax relief decision made under designated  
183 decision-making authority as described in Section 59-2-1101 or Chapter 2a, Tax Relief  
184 Through Property Tax, may appeal that decision to the commission by:

185 (a) filing a notice of appeal specifying the grounds for the appeal with the county auditor  
186 within 30 days after the final action of the county board or entity with designated  
187 decision-making authority described in Section 59-2-1101 or Chapter 2a, Tax Relief  
188 Through Property Tax; and

189 (b) if the county assessor valued the property in accordance with Section 59-2-301.8 and  
190 the taxpayer intends to contest the value of personal property located in a  
191 multi-tenant residential property, as that term is defined in Section 59-2-301.8,  
192 submitting a signed statement of the personal property with the notice of appeal.

193 (2) The auditor shall:

194 (a) file one notice with the commission;

195 (b) certify and transmit to the commission:

196 (i) the minutes of the proceedings of the county board of equalization or entity with  
197 designated decision-making authority for the matter appealed;

198 (ii) all documentary evidence received in that proceeding; and

199 (iii) a transcript of any testimony taken at that proceeding that was preserved;

200 (c) if the appeal is from a hearing where an exemption was granted or denied, certify and  
201 transmit to the commission the written decision of:

- 202 (i) the board of equalization as required by Section 59-2-1102; or  
 203 (ii) the entity with designated decision-making authority; and  
 204 (d) any signed statement submitted in accordance with Subsection (1)(b).
- 205 (3) In reviewing a decision described in Subsection (1), the commission may:  
 206 (a) admit additional evidence;  
 207 (b) issue orders that it considers to be just and proper; and  
 208 (c) make any correction or change in the assessment or order of the county board of  
 209 equalization or entity with decision-making authority.
- 210 (4) In reviewing evidence submitted to the commission to decide an appeal under this  
 211 section, the commission shall consider and weigh:  
 212 (a) the accuracy, reliability, and comparability of the evidence presented;  
 213 (b) if submitted, the sales price of relevant property that was under contract for sale as of  
 214 the lien date but sold after the lien date;  
 215 (c) if submitted, the sales offering price of property that was offered for sale as of the  
 216 lien date but did not sell, including considering and weighing the amount of time for  
 217 which, and manner in which, the property was offered for sale; and  
 218 (d) if submitted, other evidence that is relevant to determining the fair market value of  
 219 the property.
- 220 (5) In reviewing a decision described in Subsection (1), the commission shall adjust  
 221 property valuations to reflect a value equalized with the assessed value of other  
 222 comparable properties if:  
 223 (a) the issue of equalization of property values is raised; and  
 224 (b) the commission determines that the property that is the subject of the appeal deviates  
 225 in value plus or minus 5% from the assessed value of comparable properties.
- 226 (6) The commission shall decide all appeals taken pursuant to this section not later than  
 227 March 1 of the following year for real property and within 90 days for personal property,  
 228 and shall report its decision, order, or assessment to the county auditor, who shall make  
 229 all changes necessary to comply with the decision, order, or assessment.

230 Section 4. Section **59-2-1331** is amended to read:

231 **59-2-1331 (Effective 01/01/26). Property tax due date -- Date tax is delinquent --**

232 **Penalty -- Interest -- Payments -- Refund of prepayment.**

- 233 (1)(a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and (d),  
 234 all property taxes, unless otherwise specifically provided for under Section 59-2-1332,

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- 235 or other law, and any tax notice charges, are due on November 30 of each year  
236 following the date of levy.
- 237 (b) If November 30 falls on a Saturday, Sunday, or holiday:
- 238 (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall  
239 be substituted in Subsection (1)(a) and Subsection 59-2-1332(1) for November 30;  
240 and
- 241 (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i)  
242 shall be substituted in Subsection 59-2-1332(1) for December 30.
- 243 (c) If a property tax is paid or postmarked after the due date described in this Subsection  
244 (1) the property tax is delinquent.
- 245 (d) A county treasurer or other public official, public entity, or public employee may not  
246 require the payment of a property tax before the due date described in this Subsection  
247 (1).
- 248 (2)(a) Except as provided in Subsections (2)(e), (f), and (g)(i), for each parcel, all  
249 delinquent taxes and tax notice charges on each separately assessed parcel are subject  
250 to a penalty of 2.5% of the amount of the delinquent taxes and tax notice charges or  
251 \$10, whichever is greater.
- 252 (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are  
253 paid on or before January 31, the amount of taxes and tax notice charges and penalty  
254 shall bear interest on a per annum basis from the January 1 immediately following  
255 the delinquency date.
- 256 (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the  
257 interest rate is equal to the sum of:
- 258 (i) 6%; and
- 259 (ii) the federal funds rate target:
- 260 (A) established by the Federal Open ~~Markets~~ Market Committee; and  
261 (B) that exists on the January 1 immediately following the date of delinquency.
- 262 (d) The interest rate described in Subsection (2)(c) may not be:
- 263 (i) less than 7%; or  
264 (ii) more than 10%.
- 265 (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent  
266 taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all  
267 tax notice charges, and the penalty are paid on or before the January 31 immediately  
268 following the delinquency date.

- 269 (f) This section does not apply to the costs, charges, and interest rate accruing on any tax  
 270 notice charge related to an assessment assessed in accordance with:
- 271 (i) Title 11, Chapter 42, Assessment Area Act; or  
 272 (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.
- 273 (g)(i) The county shall waive any penalty or interest for a property granted a deferral  
 274 in accordance with Section [~~59-2-1802.1~~] 59-2a-801 from the day of the  
 275 delinquency through the end of the deferral period.
- 276 (ii) Penalties and interest accrue in accordance with this Subsection (2) on any tax or  
 277 tax notice charge that is delinquent after the deferral period ends.
- 278 (3)(a) If the delinquency exceeds one year, the amount of taxes, tax notice charges, and  
 279 penalties for that year and all succeeding years shall bear interest until settled in full  
 280 through redemption or tax sale.
- 281 (b) The interest rate to be applied shall be calculated for each year as established under  
 282 Subsection (2) and shall apply on each individual year's delinquency until paid.
- 283 (4) The county treasurer may accept and credit on account against taxes and tax notice  
 284 charges becoming due during the current year, at any time before or after the tax rates  
 285 are adopted, but not subsequent to the date of delinquency, either:
- 286 (a) payments in amounts of not less than \$10; or  
 287 (b) the full amount of the unpaid tax and tax notice charges.
- 288 (5)(a) At any time before the county treasurer provides the tax notice described in  
 289 Section 59-2-1317, the county treasurer may refund amounts accepted and credited  
 290 on account against taxes and tax notice charges becoming due during the current year.
- 291 (b) Upon recommendation by the county treasurer, the county legislative body shall  
 292 adopt rules or ordinances to implement the provisions of this Subsection (5).
- 293 Section 5. Section **59-2-1343** is amended to read:
- 294 **59-2-1343 (Effective 01/01/26). Tax sale listing.**
- 295 (1)(a) If any property is not redeemed by March 15 following the lapse of four years  
 296 from the date when any item in Subsection (1)(b) became delinquent, the county  
 297 treasurer shall immediately file a listing with the county auditor of all properties  
 298 whose redemption period is expiring in the nearest forthcoming tax sale to pay all  
 299 outstanding property taxes and tax notice charges.
- 300 (b) Except as provided in Subsection (1)(c), a delinquency of any of the following  
 301 triggers the tax sale process described in Subsection (1)(a):
- 302 (i) property tax; or

303 (ii) a tax notice charge.

304 (c) A property tax or a tax notice charge that is deferred in accordance with Section [  
305 ~~59-2-1802.1~~] 59-2a-801 is delinquent only if full payment of the property tax and any  
306 tax notice charges is not made before the end of the five-year deferral period.

307 (2) The listing is known as the "tax sale listing."

308 Section 6. Section **59-2a-101**, which is renumbered from Section 59-2-1202 is renumbered  
309 and amended to read:

310 **CHAPTER 2a. TAX RELIEF THROUGH PROPERTY TAX**

311 **Part 1. General Provisions**

312 **~~[59-2-1202]~~ 59-2a-101 (Effective 01/01/26). Definitions.**

313 As used in this [part] chapter:

314 (1) "Active component of the United States Armed Forces" means the same as that term is  
315 defined in Section 59-10-1027.

316 (2) "Active duty claimant" means a member of an active component of the United States  
317 Armed Forces or a reserve component of the United States Armed Forces who:

318 (a) performed qualifying active duty military service; and

319 (b) applies for an exemption described in Part 6, Active Duty Armed Forces Exemption.

320 (3) "Adjusted taxable value limit" means:

321 (a) for the calendar year that begins on January 1, 2023, \$479,504; or

322 (b) for each calendar year after the calendar year that begins on January 1, 2023, the

323 amount of the adjusted taxable value limit for the previous year plus an amount

324 calculated by multiplying the amount of the adjusted taxable value limit for the

325 previous year by the actual percent change in the consumer price index during the

326 previous calendar year.

327 (4) "Claim" means:

328 (a) a claim for tax abatement described in Subsection (21)(a) or a credit under Part 2,  
329 Renter's Credit, or Part 3, Homeowner's Credit;

330 (b) an exemption under Part 5, Veteran Armed Forces Exemption, or Part 6, Active Duty  
331 Armed Forces Exemption; or

332 (c) an application for an abatement under Part 4, Abatement for Indigent Individuals, or  
333 a deferral under Part 7, Discretionary Deferral, Part 8, Nondiscretionary Deferral for  
334 Property with Qualifying Increase, or Part 9, Nondiscretionary Deferral for Elderly  
335 Property Owners.

- 336 ~~[(1)]~~ (5)(a) "Claimant" means a homeowner or renter who:
- 337 (i) files a claim under ~~[this part]~~ Part 2, Renter's Credit, or Part 3, Homeowner's Credit,
- 338 for a residence;
- 339 (ii) is domiciled in this state for the entire calendar year for which a claim for relief is
- 340 filed~~[under this part]~~; and
- 341 (iii) on or before December 31 of the year for which a claim for relief is filed~~[under~~
- 342 ~~this part]~~, is:
- 343 (A) 66 years old or older if the individual was born on or before December 31,
- 344 1959; or
- 345 (B) 67 years old or older if the individual was born on or after January 1, 1960.
- 346 (b) Notwithstanding Subsection ~~[(1)(a)]~~ (5)(a), "claimant" includes a surviving spouse:
- 347 (i) regardless of:
- 348 (A) the age of the surviving spouse; or
- 349 (B) the age of the deceased spouse at the time of death;
- 350 (ii) if the surviving spouse meets:
- 351 (A) the requirements ~~[of this part except for the age requirement]~~ described in
- 352 Subsections (5)(a)(i) and (5)(a)(ii); and
- 353 (B) the income requirements described in Part 2, Renter's Credit, if the surviving
- 354 spouse is filing a claim for a renter's credit or Part 3, Homeowner's Credit, if
- 355 the surviving spouse is filing a claim for a homeowner's credit;
- 356 (iii) if the surviving spouse is part of the same household of the deceased spouse at
- 357 the time of death of the deceased spouse; and
- 358 (iv) if the surviving spouse is unmarried at the time the surviving spouse files the
- 359 claim.
- 360 (c) If two or more individuals of a household are able to meet the qualifications for a
- 361 claimant, ~~[they]~~ the individuals may determine among them as to who the claimant
- 362 shall be, but if ~~[they]~~ the individuals are unable to agree, the matter shall be referred
- 363 to the county legislative body for a determination of the claimant of an owned
- 364 residence and to the commission for a determination of the claimant of a rented
- 365 residence.
- 366 ~~[(2)]~~ (6) "Consumer price index~~[housing]~~" means:
- 367 (a) for Part 2, Renter's Credit, and Part 3, Homeowner's Credit, the Consumer Price
- 368 Index - All Urban Consumers, Housing United States Cities Average, published by
- 369 the Bureau of Labor Statistics of the United States Department of Labor; and

- 370 (b) for the other parts of this chapter, the same as that term is described in Section  
371 1(f)(4), Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue Code.
- 372 (7) "Deceased veteran with a disability" means a deceased individual who was a veteran  
373 with a disability at the time the individual died.
- 374 (8) "Deferral" means a postponement of a tax due date or a tax notice charge granted in  
375 accordance with Section 59-2a-701, 59-2a-801, or 59-2a-901.
- 376 (9) "Eligible owner" means an owner of an attached or a detached single-family residence:  
377 (a)(i) who is 75 years old or older on or before December 31 of the year in which the  
378 individual applies for a deferral under this part;  
379 (ii) whose household income does not exceed 200% of the maximum household  
380 income certified to a homeowner's credit described in Section 59-2a-305; and  
381 (iii) whose household liquid resources do not exceed 20 times the amount of property  
382 taxes levied on the owner's residence for the preceding calendar year; or  
383 (b) that is a trust described in Section 59-2a-109 if the grantor of the trust is an  
384 individual described in Subsection (9)(a).
- 385 (10) "Eligible property" means property owned by a veteran claimant that is:  
386 (a) the veteran claimant's primary residence, including a residence that the veteran  
387 claimant does not reside in because the veteran claimant is admitted as an inpatient at  
388 a health care facility as defined in Section 26B-4-501; or  
389 (b) tangible personal property that:  
390 (i) is held exclusively for personal use; and  
391 (ii) is not used in a trade or business.
- 392 [~~3~~] (11)(a) "Gross rent" means rent actually paid in cash or [its] the cash equivalent  
393 solely for the right of occupancy, at [arm's-length] arm's length, of a residence,  
394 exclusive of charges for any utilities, services, furniture, furnishings, or personal  
395 appliances furnished by the landlord as a part of the rental agreement.
- 396 (b) If a claimant occupies two or more residences in the year, "gross rent" means the  
397 total rent paid for the residences during the one-year period for which the renter files  
398 a claim under this part.
- 399 [~~4~~] (12)(a) "Homeowner" means:  
400 (i) an individual whose name is listed on the deed of a residence; or  
401 (ii) if a residence is owned in a qualifying trust, an individual who is a grantor,  
402 trustor, or settlor or holds another similar role in the trust.
- 403 (b) "Homeowner" does not include:

- 404 (i) if a residence is owned by any type of entity other than a qualifying trust, an  
 405 individual who holds an ownership interest in that entity; or
- 406 (ii) an individual who is listed on a deed of a residence along with an entity other  
 407 than a qualifying trust.
- 408 ~~[(5)]~~ (13) "Homeowner's credit" means a credit against a claimant's property tax liability.
- 409 ~~[(6)]~~ (14) "Household" means the association of individuals who live in the same dwelling,  
 410 sharing the dwelling's furnishings, facilities, accommodations, and expenses.
- 411 ~~[(7)]~~ (15)(a) ~~[Except as provided in Subsection (7)(b), "household"]~~ "Household income"  
 412 means all income received by all members of a claimant's household in:
- 413 (i) for a claimant who owns a residence, the calendar year preceding the calendar  
 414 year in which property taxes are due; or
- 415 (ii) for a claimant who rents a residence, the year for which a claim is filed.
- 416 (b) "Household income" does not include income received by a member of a claimant's  
 417 household who is:
- 418 (i) under the age of 18; or
- 419 (ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant or  
 420 the claimant's spouse.
- 421 (16) "Household liquid resources" means the following resources that are not included in an  
 422 individual's household income and held by one or more members of the individual's  
 423 household:
- 424 (a) cash on hand;
- 425 (b) money in a checking or savings account;
- 426 (c) savings certificates; and
- 427 (d) stocks or bonds.
- 428 ~~[(8)]~~ (17) "Income" means the sum of:
- 429 (a) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and
- 430 (b) nontaxable income.
- 431 (18) "Indigent individual" means a poor individual as described in Utah Constitution,  
 432 Article XIII, Section 3, Subsection (4), who:
- 433 (a)(i) is 65 years old or older; or
- 434 (ii) is less than 65 years old and:
- 435 (A) the county finds that extreme hardship would prevail on the individual if the  
 436 county does not defer or abate the individual's taxes; or
- 437 (B) the individual has a disability;

- 438 (b) has a total household income of less than the maximum household income certified  
 439 to a homeowner's credit described in Section 59-2a-305;
- 440 (c) resides for at least 10 months of the year in the residence that would be subject to the  
 441 requested abatement; and
- 442 (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.
- 443 (19) "Military entity" means:
- 444 (a) the United States Department of Veterans Affairs;  
 445 (b) an active component of the United States Armed Forces; or  
 446 (c) a reserve component of the United States Armed Forces.
- 447 ~~(9)~~ (20)(a) "Nontaxable income" means amounts excluded from adjusted gross income  
 448 under the Internal Revenue Code, including:
- 449 (i) capital gains;  
 450 (ii) loss carry forwards claimed during the taxable year in which a claimant files for  
 451 relief under this ~~[part or Part 18, Tax Deferral and Tax Abatement]~~ chapter;  
 452 (iii) depreciation claimed pursuant to the Internal Revenue Code by a claimant on the  
 453 residence for which the claimant files for relief under this ~~[part or Part 18, Tax~~  
 454 ~~Deferral and Tax Abatement]~~ chapter;  
 455 (iv) support money received;  
 456 (v) nontaxable strike benefits;  
 457 (vi) the gross amount of a pension or annuity, including benefits under the Railroad  
 458 Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability  
 459 pensions;  
 460 (vii) except for payments described in Subsection ~~[(9)(b)(vi)]~~ (20)(b)(vi), payments  
 461 received under the Social Security Act;  
 462 (viii) state unemployment insurance amounts;  
 463 (ix) nontaxable interest received from any source;  
 464 (x) workers' compensation;  
 465 (xi) the gross amount of "loss of time" insurance; and  
 466 (xii) voluntary contributions to a tax-deferred retirement plan.
- 467 (b) "Nontaxable income" does not include:
- 468 (i) public assistance;  
 469 (ii) aid, assistance, or contributions from a tax-exempt nongovernmental source;  
 470 (iii) surplus foods;  
 471 (iv) relief in kind supplied by a public or private agency;

- 472 (v) relief provided under this [~~part or Part 18, Tax Deferral and Tax Abatement~~]  
 473 chapter;
- 474 (vi) Social Security Disability Income payments received under the Social Security  
 475 Act;
- 476 (vii) federal tax refunds;
- 477 (viii) federal child tax credits received under 26 U.S.C. Sec. 24;
- 478 (ix) federal earned income tax credits received under 26 U.S.C. Sec. 32;
- 479 (x) payments received under a reverse mortgage;
- 480 (xi) payments or reimbursements to senior program volunteers under 42 U.S.C. Sec.  
 481 5058; or
- 482 (xii) gifts or bequests.
- 483 ~~[(10)]~~ (21)(a) "Property taxes accrued" means property taxes, exclusive of special  
 484 assessments, delinquent interest, and charges for service, levied on 35% of the fair  
 485 market value, as reflected on the assessment roll, of a claimant's residence in this  
 486 state.
- 487 (b) For a mobile home, "property taxes accrued" includes taxes imposed on both the land  
 488 upon which the home is situated and on the structure of the home itself, whether  
 489 classified as real property or personal property taxes.
- 490 (c) The relief described in Subsection ~~[(10)(a)]~~ (21)(a) constitutes:
- 491 (i) a tax abatement for the poor in accordance with Utah Constitution, Article XIII,  
 492 Section 3; and
- 493 (ii) the residential exemption provided for in Section 59-2-103.
- 494 (d) For purposes of this Subsection ~~[(10)]~~ (21), property taxes accrued are levied on the  
 495 lien date.
- 496 (e) When a household owns and occupies two or more different residences in this state  
 497 in the same calendar year, and neither residence is acquired or sold during the  
 498 calendar year for which relief is claimed under this part, property taxes accrued shall  
 499 relate only to the residence occupied on the lien date by the household as the  
 500 household's principal place of residence.
- 501 (f)(i) If a residence is an integral part of a large unit such as a farm or a multipurpose  
 502 or multidwelling building, property taxes accrued shall be calculated on the  
 503 percentage that the value of the residence is of the total value of the unit.
- 504 (ii) For purposes of this Subsection ~~[(10)(f)]~~ (21)(f), "unit" refers to the parcel of  
 505 property covered by a single tax statement of which the residence is a part.

- 506 (22) "Property taxes due" means:
- 507 (a) for a claimant:
- 508 (i) the taxes due for which the county or the commission grants a tax abatement for
- 509 the poor described in Subsection 59-2a-101(21) or a credit; and
- 510 (ii) for the calendar year for which the tax abatement for the poor or credit is granted;
- 511 (b) for an indigent individual:
- 512 (i) the taxes due for which a county granted an abatement under Section 59-2a-401;
- 513 and
- 514 (ii) for the calendar year for which the county grants the abatement;
- 515 (c) for an active duty claimant:
- 516 (i) the taxes due for which the county or the commission grants an exemption; and
- 517 (ii) for the calendar year for which the exemption is granted; or
- 518 (d) for a veteran claimant:
- 519 (i)(A) the taxes due for which the county or the commission grants an exemption;
- 520 and
- 521 (B) for the calendar year for which the exemption is granted; and
- 522 (ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:
- 523 (A) owned by the veteran claimant; and
- 524 (B) assessed for the calendar year for which the county grants an exemption.
- 525 (23) "Property taxes paid" means an amount equal to the sum of:
- 526 (a) the amount of property taxes, and for a veteran claimant, uniform fee, paid for the
- 527 taxable year for which the individual applied for relief described in this chapter; and
- 528 (b) the amount of the relief the county grants under this chapter.
- 529 ~~[(H)]~~ (24) "Public assistance" means:
- 530 (a) medical assistance provided under Title 26B, Chapter 3, Health Care -
- 531 Administration and Assistance;
- 532 (b) SNAP benefits as defined in Section 35A-1-102;
- 533 (c) services or benefits provided under Title 35A, Chapter 3, Employment Support Act;
- 534 and
- 535 (d) foster care maintenance payments provided from the General Fund or under Title
- 536 IV-E of the Social Security Act.
- 537 (25) "Qualifying active duty military service" means at least 200 days, regardless of
- 538 whether consecutive, in any continuous 365-day period of active duty military service
- 539 outside the state in an active component of the United States Armed Forces or a reserve

540 component of the United States Armed Forces, if the days of active duty military service:

541 (a) were completed in the year before an individual applies for an exemption described  
542 in Section 59-2a-601; and

543 (b) have not previously been counted as qualifying active duty military service for  
544 purposes of qualifying for an exemption described in Section 59-2a-601 or applying  
545 for the exemption as described in Section 59-2a-602.

546 (26) "Qualifying disabled veteran claimant" means a veteran claimant who has a 100%  
547 service-connected disability rating by the Veterans Benefits Administration that is  
548 permanent and total.

549 (27) "Qualifying increase" means a valuation that is equal to or more than 150% higher  
550 than the previous year's valuation for property that:

551 (a) is county assessed; and

552 (b) on or after January 1 of the previous year and before January 1 of the current year  
553 has not had:

554 (i) a physical improvement if the fair market value of the physical improvement  
555 increases enough to result in the valuation increase solely as a result of the  
556 physical improvement;

557 (ii) a zoning change if the fair market value of the real property increases enough to  
558 result in the valuation increase solely as a result of the zoning change; or

559 (iii) a change in the legal description of the real property, if the fair market value of  
560 the real property increases enough to result in the valuation increase solely as a  
561 result of the change in the legal description of the real property.

562 ~~(12)~~ (28) "Qualifying trust" means a trust holding title to real or tangible personal property  
563 for which an individual:

564 (a) makes a claim under this part;

565 (b) proves to the satisfaction of the county that title to the portion of the trust will revert  
566 in the individual upon the exercise of a power:

567 (i) by:

568 (A) the individual as grantor, trustor, settlor, or in another similar role of the trust;

569 (B) a nonadverse party; or

570 (C) both the individual and a nonadverse party; and

571 (ii) regardless of whether the power is a power:

572 (A) to revoke;

573 (B) to terminate;

- 574 (C) to alter;
- 575 (D) to amend; or
- 576 (E) to appoint; and
- 577 (c) is obligated to pay the taxes on that portion of the trust property beginning January 1
- 578 of the year the individual makes the claim.
- 579 (29) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister,
- 580 parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a
- 581 spouse of any of these individuals.
- 582 ~~[(13)]~~ (30)~~[(a)]~~ "Rental assistance payment" means any payment that:
- 583 ~~[(i)]~~ (a) is made by a:
- 584 ~~[(A)]~~ (i) governmental entity;
- 585 ~~[(B)]~~ (ii) charitable organization; or
- 586 ~~[(C)]~~ (iii) religious organization; and
- 587 ~~[(ii)]~~ (b) is specifically designated for the payment of rent of a claimant:
- 588 ~~[(A)]~~ (i) for the calendar year for which the claimant seeks a renter's credit under this
- 589 part; and
- 590 ~~[(B)]~~ (ii) regardless of whether the payment is made to the claimant or the landlord.
- 591 ~~[(b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the~~
- 592 ~~commission may make rules defining the terms:]~~
- 593 ~~[(i) "governmental entity";]~~
- 594 ~~[(ii) "charitable organization"; or]~~
- 595 ~~[(iii) "religious organization."]~~
- 596 (31) "Reserve component of the United States Armed Forces" means the same as that term
- 597 is defined in Section 59-10-1027.
- 598 ~~[(14)]~~ (32)~~(a)~~(i) "Residence" means ~~[the]~~ a dwelling in this state, whether owned or
- 599 rented, and so much of the land surrounding the dwelling, not exceeding one acre,
- 600 as is reasonably necessary for use of the dwelling as a home.
- 601 (ii) "Residence" includes a dwelling that is:
- 602 (A) a part of a multidwelling or multipurpose building and a part of the land upon
- 603 which the multidwelling or multipurpose building is built; and
- 604 (B) a mobile home, manufactured home, or houseboat.
- 605 (b) "Residence" does not include personal property such as furniture, furnishings, or
- 606 appliances.
- 607 (c) For purposes of this Subsection ~~[(14)]~~ (32), "owned" includes a vendee in possession

608 under a land contract or one or more joint tenants or tenants in common.

609 (33) "Statement of disability" means a document:

610 (a) issued by a military entity; and

611 (b) that lists the percentage of disability for the veteran with a disability or deceased  
612 veteran with a disability.

613 (34) "Tax notice charge" means the same as that term is defined in Section 59-2-1301.5.

614 (35) "Veteran claimant" means one of the following individuals who applies for an  
615 exemption described in Section 59-2a-501:

616 (a) a veteran with a disability;

617 (b) the unmarried surviving spouse:

618 (i) of a deceased veteran with a disability; or

619 (ii) a veteran who was killed in action or died in the line of duty; or

620 (c) a minor orphan:

621 (i) of a deceased veteran with a disability; or

622 (ii) a veteran who was killed in action or died in the line of duty.

623 (36) "Veteran who was killed in action or died in the line of duty" means an individual who  
624 was killed in action or died in the line of duty in an active component of the United  
625 States Armed Forces or a reserve component of the United States Armed Forces,  
626 regardless of whether that individual had a disability at the time that individual was  
627 killed in action or died in the line of duty.

628 (37) "Veteran with a disability" means an individual with a disability who, during military  
629 training or a military conflict, acquired a disability in the line of duty in an active  
630 component of the United States Armed Forces or a reserve component of the United  
631 States Armed Forces, as determined by a military entity.

632 Section 7. Section **59-2a-102**, which is renumbered from Section 59-2-1203 is renumbered  
632 and amended to read:

634 **[59-2-1203]59-2a-102 (Effective 01/01/26). Right to file claim -- Death of claimant.**

635 (1)(a) The right to file a claim under this part is personal to the [elaimant] individual  
636 eligible to file the claim.

637 (b) The right to file a claim does not survive the [elaimant's-] death of the individual  
638 eligible to file the claim.

639 (c) The right to file a claim may be exercised on behalf of [a-claimant] an individual  
640 eligible to file the claim by:

641 (i) a legal guardian[~~of the claimant~~]; or

- 642 (ii) an attorney-in-fact~~[-of the claimant]~~.
- 643 (2)(a) If ~~[a claimant]~~ an individual dies after having filed a timely claim, the county or  
 644 the commission shall disburse the amount of the claim ~~[shall be disbursed]~~ to another  
 645 member of the household as determined by the commission by rule.
- 646 (b) If the ~~[claimant]~~ individual described in Subsection (2)(a) was the only member of  
 647 the household, the county or the commission may pay the claim ~~[may be paid]~~ to the  
 648 executor or administrator, except that if neither an executor or administrator is  
 649 appointed and qualified within two years of the filing of the claim, the amount of the  
 650 claim ~~[shall escheat]~~ escheats to the state.
- 651 (3) If the ~~[claimant]~~ individual is the grantor, trustor, or settlor of or holds another similar  
 652 role in a qualifying trust and the ~~[claimant]~~ individual meets the requirements of ~~[this part]~~  
 653 one or more parts of this chapter, the ~~[claimant]~~ individual may claim the portion of the  
 654 credit and be treated as the owner of that portion of the property held in trust.
- 655 (4) The relief described in Subsection ~~[59-2-1202(10)(a)]~~ 59-2a-101(21)(a) is in addition to  
 656 any other exemption or reduction for which a homeowner may be eligible, including the  
 657 homeowner's credit provided for in Section ~~[59-2-1206]~~ 59-2a-305.

658 Section 8. Section **59-2a-103**, which is renumbered from Section 59-2-1211 is renumbered  
 658 and amended to read:

660 ~~[59-2-1211]~~ **59-2a-103 (Effective 01/01/26). Forms and instructions -- County legislative**  
 661 **body authority to adopt rules or ordinances.**

662 (1) The commission shall ~~[prescribe and]~~ make available suitable forms and instructions for:

663 (2)(a) [claimants] individuals filing claims; and

664 (b) counties.

665 ~~[(2)]~~ (3) A county is not required to use the forms and instructions ~~[prescribed]~~ made  
 666 available by the commission under Subsection (1) if the county prepares suitable forms  
 667 and instructions for ~~[a claimant]~~ an individual filing a claim consistent with:

668 (a) this chapter; and

669 (b) rules adopted by the commission.

670 ~~[(3)]~~ (4) The county legislative body may adopt rules or ordinances to:

671 (a) effectuate the property tax relief under this part; and

672 (b) designate one or more persons to perform the functions given the county under this  
 673 part.

674 Section 9. Section **59-2a-104**, which is renumbered from Section 59-2-1214 is renumbered  
 674 and amended to read:

676 ~~[59-2-1214]~~ **59-2a-104** (Effective 01/01/26). Redetermination of claim by commission or  
677 county.

678 (1) If, on the audit of any claim filed under this ~~[part]~~ chapter, the commission or the county  
679 determines the amount has been incorrectly determined, the commission or the county  
680 shall:

681 (a) redetermine the claim; and

682 (b) notify the ~~[claimant]~~ individual filing the claim of the redetermination and ~~[its]~~ the  
683 reason for the redetermination.

684 (2) The redetermination provided in Subsection (1)(a) ~~[shall be]~~ is final unless appealed  
685 within 30 days after the day on which the commission or the county provides the notice  
686 required by Subsection (1)(b).

687 Section 10. Section **59-2a-105**, which is renumbered from Section 59-2-1215 is renumbered  
688 and amended to read:

689 ~~[59-2-1215]~~ **59-2a-105** (Effective 01/01/26). **Fraudulently or negligently prepared claim --**

690 **Penalties and interest.**

691 (1)(a) If the commission or the county determines that a claim is excessive and was  
692 filed with fraudulent intent, the commission or the county shall:

693 (i) disallow the claim ~~[shall be disallowed]~~ in full;

694 (ii) cancel the credit ~~[shall be cancelled]~~; and

695 (iii) recover the amount paid or claimed ~~[shall be recovered]~~ by assessment~~[-; and]~~  
696 with interest:

697 ~~[(iv) the assessment provided for in Subsection (1)(a)(iii) shall bear interest:]~~

698 (A) from the date of the claim[-; until the claim is refunded or repaid; and

699 ~~[(B) until refunded or paid; and]~~

700 ~~[(C)] (B)~~ at the rate of 1% per month.

701 (b) ~~[The claimant, and any person who assists in the preparation or filing of an excessive~~  
702 ~~claim or supplies information upon which an excessive claim was prepared, with~~  
703 ~~fraudulent intent, is guilty of a class A misdemeanor.]~~

704 (i) An individual who files an excessive claim, with fraudulent intent is guilty of a  
705 class A misdemeanor.

706 (ii) An individual who assists in the preparation or filing of an excessive claim or  
707 supplies information upon which an excessive claim was prepared, with  
708 fraudulent intent, is guilty of a class A misdemeanor.

709 (2) If the commission or the county determines that a claim is excessive and negligently

710 prepared, the commission or the county shall:

711 (a) disallow 10% of the corrected claim [~~shall be disallowed~~]; and

712 (b) recover the proper portion of any amount paid [~~shall be similarly recovered~~] by  
713 assessment [~~;~~ and] with interest:

714 (i) from the date of the claim until the claim is refunded or repaid; and

715 (ii) at the rate of 1% per month.

716 [(c) the assessment provided for in Subsection (2)(b) shall bear interest at 1% per month  
717 from the date of payment until refunded or paid.]

718 Section 11. Section **59-2a-106**, which is renumbered from Section 59-2-1217 is renumbered  
719 and amended to read:

720 **[59-2-1217]59-2a-106 (Effective 01/01/26). Denial of relief -- Appeal.**

Any person aggrieved by the denial in whole or in part of relief claimed  
722 under this [~~part~~] chapter, except when the denial is based upon late filing of claim for relief,  
723 may appeal the denial to the commission by filing a [~~petition within 30 days after the denial~~]  
724 notice of appeal in accordance with Section 59-2-1006.

725 Section 12. Section **59-2a-107**, which is renumbered from Section 59-2-1219 is renumbered  
726 and amended to read:

727 **[59-2-1219]59-2a-107 (Effective 01/01/26). Claim disallowed if residence obtained for  
728 purpose of receiving benefits.**

729 A claim shall be disallowed if the commission or county finds that the claimant  
730 received title to a residence primarily for the purpose of receiving benefits under this [~~part~~]  
731 chapter.

732 Section 13. Section **59-2a-108**, which is renumbered from Section 59-2-1220 is renumbered  
733 and amended to read:

734 **[59-2-1220]59-2a-108 (Effective 01/01/26). Extension of time for filing application --  
735 Rulemaking authority -- County authority to make refunds.**

736 (1)(a) The commission or a county may extend the time for filing an application until  
737 December 31 of the year the application is required to be filed if, subject to any rules  
738 made by the commission under Subsection (1)(b), the commission or county finds  
739 that good cause exists to extend the deadline.

740 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
741 commission may make rules to establish the circumstances under which the  
742 commission or a county may, for good cause, extend the deadline for filing an  
743 application under Subsection (1)(a).

- 744 (2)[(a) For purposes of this Subsection (2):]
- 745 [(i) "Abatement" means the amount of property taxes accrued that constitutes a tax
- 746 abatement for the poor in accordance with Subsection 59-2-1202(10).]
- 747 [(ii) "Credit" means a homeowner's credit or renter's credit authorized by this part.]
- 748 [(iii) "Property taxes due" means the taxes due on a claimant's property:]
- 749 [(A) for which the county or the commission grants an abatement or a credit; and]
- 750 [(B) for the calendar year for which the abatement or credit is granted.]
- 751 [(iv) "Property taxes paid" is an amount equal to the sum of:]
- 752 [(A) the amount of the property taxes paid for the taxable year for which the claimant is
- 753 applying for the abatement or credit; and]
- 754 [(B) the amount of the abatement or credit the county or the commission grants.]
- 755 [(b) A county or the commission granting an abatement or a credit to a claimant] A
- 756 county granting an abatement described in Subsection 59-2a-101(21) or to an
- 757 indigent individual, a homeowner's credit, or an exemption described in Part 5,
- 758 Veteran Armed Forces Exemption, or Part 6, Active Duty Armed Forces Exemption,
- 759 shall refund to [that claimant] the recipient of the abatement, homeowner's credit, or
- 760 exemption an amount equal to the amount by which the [claimant's] property taxes
- 761 paid exceed the [claimant's] property taxes due, if that amount is \$1 or more.

762 Section 14. Section **59-2a-109**, which is renumbered from Section 59-2-1805 is renumbered

762 and amended to read:

764 **[59-2-1805]59-2a-109 (Effective 01/01/26). Treatment of trusts.**

765 If an applicant for a homeowner's credit, a deferral, or an abatement is the grantor

766 of a trust holding title to real or tangible personal property for which a homeowner's credit, a

767 deferral, or an abatement is claimed, a county may allow the applicant to claim a portion of

767a the

768 homeowner's credit, deferral, or abatement and be treated as the owner of that portion of the

769 property held in trust, if the applicant proves to the satisfaction of the county that:

- 770 (1) title to the portion of the trust will revert in the applicant upon the exercise of a power
- 771 by:
- 772 (a) the claimant as grantor of the trust;
- 773 (b) a nonadverse party; or
- 774 (c) both the claimant and a nonadverse party;
- 775 (2) title will revert as described in Subsection (1), regardless of whether the power
- 776 described in Subsection (1) is a power to revoke, terminate, alter, amend, or appoint;

777 (3) the applicant is obligated to pay the taxes on that portion of the trust property beginning  
 778 January 1 of the year the claimant claims the homeowner's credit, deferral, or abatement;  
 779 and

780 (4) the claimant satisfies the requirements described in this [part] chapter for homeowner's  
 781 credit, deferral, or abatement.

782 Section 15. Section **59-2a-110**, which is renumbered from Section 59-2-1807 is renumbered  
 782 and amended to read:

784 **[59-2-1807]59-2a-110 (Effective 01/01/26). County legislative body authority to adopt rules**  
 785 **or ordinances.**

786 A county legislative body may adopt rules or ordinances to:

787 (1) effectuate [~~an abatement or exemption~~] a claim under this chapter, other than a claim  
 788 under Part 2, Renter's Credit; or

789 (2) designate one or more persons to perform the functions given to the county under this [  
 790 part] chapter.

791 Section 16. Section **59-2a-111** is enacted to read:

792 **59-2a-111 (Effective 01/01/26). Application of Chapter 2, Property Tax Act.**

793 (1) Unless otherwise provided by this chapter, the relief authorized under this chapter shall  
 794 be administered, enforced, and interpreted in accordance with Chapter 2, Property Tax  
 795 Act.

796 (2) If relief is granted, the county shall collect the tax due in accordance with the collection  
 797 procedures of Chapter 2, Property Tax Act.

798 Section 17. Section **59-2a-201** is enacted to read:

799

## **Part 2. Renter's Credit**

800 **59-2a-201 (Effective 01/01/26). Purpose.**

801 (1) The purpose of this part is to provide general tax relief for certain persons who rent their  
 802 places of residence through a system of tax credits, refunds, and appropriations from the  
 803 General Fund.

804 (2) The relief is to offset in part the general tax burden, a significant portion of which,  
 805 directly or indirectly, is represented by property tax.

806 (3)(a) Accordingly, the tax relief provided by this part is determined in part by reference  
 807 to the property tax assessment and collection mechanisms, but is not limited to  
 808 property tax relief nor is the tax relief formulated upon the Legislature's power to  
 809 relieve property taxes.

810 (b) The tax relief is for the general relief of all taxes.

811 Section 18. Section **59-2a-202**, which is renumbered from Section 59-2-1204 is renumbered  
811 and amended to read:

813 **[59-2-1204] 59-2a-202 (Effective 01/01/26). Renter's credits authorized -- No interest**  
814 **allowed.**

815 (1) ~~[If a claimant who owns a residence files an application for a homeowner's credit~~  
816 ~~under Section 59-2-1206 and meets the requirements of this part, the claimant's property~~  
817 ~~tax liability for the calendar year is equal to property taxes accrued.] A claimant who~~  
818 ~~rents a residence and meets the requirements of this part may receive a renter's credit.~~

819 (2)~~(a)~~ A claimant [meeting] who meets the requirements of this part and Part 3,  
820 Homeowner's Credit, may claim in any year [either] a renter's credit under Section [  
821 59-2-1209] 59-2a-205, a homeowner's credit as provided under [Section 59-2-1208]  
822 Part 3, Homeowner's Credit, or both.

823 ~~(b) If a claimant who owns a residence claims a credit under Subsection (2)(a), the~~  
824 ~~credit shall be applied against the claimant's property taxes accrued.]~~

825 (3) Interest is not allowed on any payment made to a ~~[renter's or homeowner's credit]~~  
826 ~~claimant under this part.~~

827 Section 19. Section **59-2a-203**, which is renumbered from Section 59-2-1205 is renumbered  
827 and amended to read:

829 **[59-2-1205] 59-2a-203 (Effective 01/01/26). Time for filing claim for renter's credit -- One**  
830 **claimant per household per year.**

831 (1) ~~[No claim with respect to a renter's credit may be paid or allowed]~~ The commission  
832 may not allow or pay a renter's credit unless the claim is actually filed with, and in the  
833 possession of, the commission on or before December 31 of each calendar year.

834 (2) Only one claimant per household per calendar year is entitled to payment under this part.

835 Section 20. Section **59-2a-204**, which is renumbered from Section 59-2-1213 is renumbered  
835 and amended to read:

837 **[59-2-1213] 59-2a-204 (Effective 01/01/26). Statement required of renter claimant.**

838 Every ~~[renter claimant under this part]~~ claimant shall supply to the commission, in  
839 support of the claim, a statement showing reasonable proof of rent paid, the name and address  
840 of the owner or managing agent of the property rented, and any changes of residence.

841 Section 21. Section **59-2a-205**, which is renumbered from Section 59-2-1209 is renumbered  
841 and amended to read:

843 **[59-2-1209] 59-2a-205 (Effective 01/01/26). Amount of renter's credit -- Cost-of-living**

844 **adjustment -- Prohibition on credit for rental assistance payment -- Calculation of credit**  
 845 **when rent includes utilities -- Limitation -- General Fund as source of credit -- Maximum**  
 846 **credit.**

847 (1)(a) Subject to Subsections (2) and (3), for a calendar year beginning on or after January 1, [  
 848 2021] 2024, a claimant may claim a renter's credit for the previous calendar year that does not  
 849 exceed the following amounts:

850

If household income is	Percentage of gross rent allowed as a credit
\$0 -- [ <del>\$11,785</del> ] <u>\$13,884</u>	9.5%
[ <del>\$11,786 -- \$15,716</del> ] <u>\$13,885 -- \$18,515</u>	8.5%
[ <del>\$15,717 -- \$19,643</del> ] <u>\$18,516 -- \$23,141</u>	7.0%
[ <del>\$19,644 -- \$23,572</del> ] <u>\$23,142 -- \$27,770</u>	5.5%
[ <del>\$23,573 -- \$27,503</del> ] <u>\$27,771 -- \$32,401</u>	4.0%
[ <del>\$27,504 -- \$31,198</del> ] <u>\$32,402 -- \$36,754</u>	3.0%
[ <del>\$31,199 -- \$34,666</del> ] <u>\$36,755 -- \$40,840</u>	2.5%

859 (b) For a calendar year beginning on or after January 1, [~~2022~~] 2025, the commission  
 860 shall increase or decrease the household income eligibility amounts under Subsection  
 861 (1)(a) by a percentage equal to the percentage difference between the [~~Consumer~~  
 862 ~~Price Index housing~~] consumer price index for the preceding calendar year and the [  
 863 ~~Consumer Price Index housing~~] consume price index for calendar year [~~2020~~] 2023.

864 (2)(a) A claimant may claim a renter's credit under this part only for gross rent that does  
 865 not constitute a rental assistance payment.

866 (b) For purposes of determining whether a claimant receives a rental assistance payment  
 867 and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
 868 the commission may make rules defining the terms:

- 869 (i) "governmental entity";
- 870 (ii) "charitable organization"; or
- 871 (iii) "religious organization."

872 (3) For purposes of calculating gross rent when a claimant's rent includes electricity or  
 873 natural gas and the utility amount is not itemized in the statement provided in  
 874 accordance with Section [~~59-2-1213~~] 59-2a-204, the commission shall deduct from rent:

875 (a) 7% of rent if the rent includes electricity or natural gas but not both; or

- 876 (b) 13% of rent if the rent includes both electricity and natural gas.
- 877 (4) An individual may not receive the renter's credit under this section if the individual is:
- 878 (a) claimed as a personal exemption on another individual's federal income tax return
- 879 during any portion of a calendar year for which the individual seeks to claim the
- 880 renter's credit under this section; or
- 881 (b) a dependent with respect to whom another individual claims a tax credit under
- 882 Section 24(h)(4), Internal Revenue Code, during any portion of a calendar year for
- 883 which the individual seeks to claim the renter's credit under this section.
- 884 (5) A payment for a renter's credit allowed by this section, and ~~provided for in Section~~
- 885 ~~59-2-1204~~ authorized by Section 59-2a-202, shall be paid from the General Fund.
- 886 (6) A credit under this section may not exceed the maximum amount allowed as a
- 887 homeowner's credit for each income bracket under Section ~~59-2-1208~~ 59-2a-305.
- 888 Section 22. Section **59-2a-206**, which is renumbered from Section 59-2-1216 is renumbered
- 888 and amended to read:

890 **~~59-2-1216~~ 59-2a-206 (Effective 01/01/26). Determination of rent when not arm's-length**

891 **transaction.**

892 If a homestead is rented by a person from another person under circumstances

893 deemed by the commission to be not at ~~arm's-length~~ arm's length, the commission may

894 determine rent as at ~~arm's-length~~ arm's length, and the determination ~~shall be~~ is final unless

895 appealed within 30 days after the day on which the commission determines the rent at arm's

896 length.

897 Section 23. Section **59-2a-301**, which is renumbered from Section 59-2-1201 is renumbered

897 and amended to read:

899

### **Part 3. Homeowner's Credit**

900 **~~59-2-1201~~ 59-2a-301 (Effective 01/01/26). Purpose of part.**

- 901 (1) The purpose of this part is to provide general property tax relief for certain persons
- 902 who own ~~or rent~~ their places of residence through a system of tax credits, refunds, and
- 903 appropriations from the General Fund.
- 904 (2) The relief is to offset in part the general tax burden, a significant portion of which,
- 905 directly or indirectly, is represented by property tax.
- 906 (3)(a) Accordingly, the tax relief provided by this part is determined in part by reference
- 907 to the property tax assessment and collection mechanisms, but~~, however,~~ is not
- 908 limited to property tax relief nor is ~~it~~ the tax relief formulated upon the Legislature's

909 power to relieve [those] property taxes.

910 (b) [H] The tax relief is for the general relief of all taxes.

911 Section 24. Section **59-2a-302** is enacted to read:

912 **59-2a-302 (Effective 01/01/26). Homeowner's credit authorized -- No interest**  
 913 **allowed.**

914 (1) If a claimant who owns a residence meets the requirements of this part, the claimant's  
 915 property tax liability for the calendar year is equal to property taxes accrued.

916 (2)(a) A claimant meeting the requirements of this part and Part 2, Renter's Credit, may  
 917 claim in any year a renter's credit under Part 2, Renter's Credit, a homeowner's credit  
 918 as provided under Section 59-2a-305, or both.

919 (b) If a claimant who owns a residence claims a credit under Subsection (2)(a), the  
 920 county shall apply the credit against the claimant's property taxes accrued.

921 (3) Interest is not allowed on any payment made to a claimant under this part.

922 Section 25. Section **59-2a-303**, which is renumbered from Section 59-2-1206 is renumbered  
 922 and amended to read:

924 **[59-2-1206] 59-2a-303 (Effective 01/01/26). Application for homeowner's credit -- Time for**  
 925 **filing -- Obtaining payment from General Fund.**

926 (1)(a) A claimant [~~applying for a homeowner's credit~~] shall file annually an application  
 927 for the credit with the county in which the residence for which the claimant is seeking  
 928 a homeowner's credit is located before September 1.

929 (b) The application under this section shall:

930 (i) be on forms provided by the county that meet the requirements of [~~Section~~  
 931 ~~59-2-1211~~] Subsection 59-2a-103(3); and

932 (ii) include a household income statement signed by the claimant stating that:

933 (A) the income statement is correct; and

934 (B) the claimant qualifies for the credit.

935 (c)(i) Subject to Subsection (1)(c)(ii), a county shall apply the credit in accordance  
 936 with this section and Section [~~59-2-1207~~] 59-2a-304 for the year in which the  
 937 claimant applies for a homeowner's credit if the claimant meets the criteria for  
 938 obtaining a homeowner's credit as provided in this part.

939 (ii) A homeowner's credit under this part may not exceed the claimant's property tax  
 940 liability for the residence for the year in which the claimant applies for a  
 941 homeowner's credit under this part.

942 (d) A claimant may qualify for a homeowner's credit under this part regardless of

943 whether the claimant owes delinquent property taxes.

944 (2)(a)(i) The county shall compile a list of claimants and the homeowner's credits  
945 granted to the claimants for purposes of obtaining payment from the General Fund  
946 for the amount of credits granted.

947 (ii) A county may not obtain payment from the General Fund for the amount  
948 described in Subsection [~~59-2-1202(10)~~] 59-2a-101(21).

949 (b) Upon certification by the commission the payment for the credits under this  
950 Subsection (2) shall be made to the county on or before January 1 if the list of  
951 claimants and the credits granted are received by the commission on or before  
952 November 30 of the year in which the credits under this part are granted.

953 (c) If the commission does not receive the list under this Subsection (2) on or before  
954 November 30, payment shall be made within 30 days of receipt of the list of  
955 claimants and credits from the county.

956 Section 26. Section **59-2a-304**, which is renumbered from Section 59-2-1207 is renumbered  
956 and amended to read:

957 **~~[59-2-1207]~~ 59-2a-304 (Effective 01/01/26). Claim applied against tax liability -- One**  
958 **claimant per household per year.**

959 (1) A county shall apply as provided in Subsection [~~59-2-1206(1)(e)~~] 59-2-2004(1)(c) the  
960 amount of a credit under this part against:

- 961 (a) a claimant's property tax liability; or
- 962 (b) the property tax liability of a spouse who was a member of the claimant's household
- 963 in the year in which the claimant applies for a homeowner's credit under this part.

964 (2) Only one claimant per household per year is entitled to payment under this part.

965 Section 27. Section **59-2a-305**, which is renumbered from Section 59-2-1208 is renumbered  
966 and amended to read:

967 **~~[59-2-1208]~~ 59-2a-305 (Effective 01/01/26). Amount of homeowner's credit -- Cost-of-living**  
968 **adjustment -- Limitation -- General Fund as source of credit.**

969 (1)(a) Subject to [~~Subsections (2) and (4)~~] Subsection (2), for a calendar year beginning on or  
970 after January 1, [~~2021~~] 2024, a claimant may claim a homeowner's credit that does not exceed  
971 the following amounts:  
972

973

974

975

If household income is		Homeowner's credit
\$0 -- [ <del>\$11,785</del> ] <u>\$13,884</u>		[ <del>\$1,027</del> ] <u>\$1,259</u>

976	<del>[\$11,786 -- \$15,716]</del> <u>\$13,885 -- \$18,515</u>		<del>[\$896]</del> <u>\$1,105</u>	
977	<del>[\$15,717 -- \$19,643]</del> <u>\$18,516 -- \$23,141</u>		<del>[\$768]</del> <u>\$954</u>	
978	<del>[\$19,644 -- \$23,572]</del> <u>\$23,142 -- \$27,770</u>		<del>[\$575]</del> <u>\$726</u>	
979	<del>[\$23,573 -- \$27,503]</del> <u>\$27,771 -- \$32,401</u>		<del>[\$448]</del> <u>\$577</u>	
980	<del>[\$27,504 -- \$31,198]</del> <u>\$32,402 -- \$36,754</u>		<del>[\$256]</del> <u>\$351</u>	
981	<del>[\$31,199 -- \$34,666]</del> <u>\$36,755 -- \$40,840</u>		<del>[\$126]</del> <u>\$197</u>	

982 (b) For a calendar year beginning on or after January 1, ~~[2022]~~ 2025, the commission  
 983 shall increase or decrease the household income eligibility amounts and the credits  
 984 under Subsection (1)(a) by a percentage equal to the percentage difference between  
 985 the consumer price index ~~[housing-]~~ for the preceding calendar year and the consumer  
 986 price index ~~[housing-]~~ for calendar year ~~[2020]~~ 2023.

987 (2)(a) An individual may not receive the homeowner's credit under this section or the [  
 988 ~~tax relief]~~ abatement described in Subsection ~~[59-2-1202(10)(a)]~~ 59-2a-101(21) on  
 989 20% of the fair market value of the residence if:

990 (i) the individual is claimed as a personal exemption on another individual's federal  
 991 income tax return during any portion of a calendar year for which the individual  
 992 seeks to claim the homeowner's credit under this section;

993 (ii) the individual is a dependent with respect to whom another individual claims a  
 994 tax credit under Section 24(h)(4), Internal Revenue Code, during any portion of a  
 995 calendar year for which the individual seeks to claim the homeowner's credit  
 996 under this section; or

997 (iii) the individual did not own the residence for the entire calendar year for which  
 998 the individual claims the homeowner's credit.

999 (b) For a calendar year in which a residence is sold, the amount received as a  
 1000 homeowner's credit under this section or as ~~[tax relief]~~ an abatement described in  
 1001 Subsection ~~[59-2-1202(10)(a)]~~ 59-2a-101(21) on 20% of the fair market value of the  
 1002 residence shall be repaid to the county on or before the day on which the sale of the  
 1003 residence closes.

1004 (3) A payment for a homeowner's credit allowed by this section, and ~~[provided for in~~  
 1005 ~~Section 59-2-1204]~~ authorized by Section 59-2a-302, shall be paid from the General  
 1006 Fund. ~~[(4) For a calendar year that begins on or after January 1, 2018, after]~~ After the  
 1007 commission has adjusted the homeowner credit amount under Subsection (1)(b), the

1008 commission shall increase each homeowner credit amount under Subsection (1) by [the  
1009 following amounts:] \$49.

1010 [(a) for a calendar year that begins on January 1, 2018, \$14;]

1011 [(b) for a calendar year that begins on January 1, 2019, \$22;]

1012 [(c) for a calendar year that begins on January 1, 2020, \$31;]

1013 [(d) for a calendar year that begins on January 1, 2021, \$40; and]

1014 [(e) for a calendar year that begins on or after January 1, 2022, \$49.]

1015 Section 28. Section **59-2a-401**, which is renumbered from Section 59-2-1803 is renumbered  
1015 and amended to read:

1017

#### **Part 4. Abatement for Indigent Individuals**

1018 ~~[59-2-1803]~~ **59-2a-401** (Effective 01/01/26). Tax abatement for indigent individuals --

##### **Maximum**

1019 **amount.**

1020 [(1)] In accordance with this part, a county may remit or abate the taxes of an indigent  
1021 individual:

1022 [(a)] (1) if the indigent individual owned the property as of January 1 of the year for which  
1023 the county remits or abates the taxes; and

1024 [(b)] (2) in an amount not more than the lesser of:

1025 [(i)] (a) the amount provided as a homeowner's credit for the lowest household income  
1026 bracket as described in Section ~~[59-2-1208]~~ 59-2a-305; or

1027 [(ii)] (b) 50% of the total tax levied for the indigent individual for the current year.

1028 [(2)] A county that grants an abatement to an indigent individual shall refund to the indigent  
1029 individual an amount that is equal to the amount by which the indigent individual's  
1030 property taxes paid exceed the indigent individual's property taxes due, if the amount is  
1031 at least \$1.]

1032 Section 29. Section **59-2a-402**, which is renumbered from Section 59-2-1804 is renumbered  
1032 and amended to read:

1034 ~~[59-2-1804]~~ **59-2a-402** (Effective 01/01/26). **Application -- Rulemaking .**

1035 (1)(a) Except as provided in Section 59-2a-108 or Subsection [(1)(b) or](2), an  
1036 applicant for [~~deferral or~~]abatement for the current tax year shall annually file an  
1037 application on or before September 1 with the county in which the applicant's  
1038 property is located.

1039 [(b) If a county finds good cause exists, the county may extend until December 31 the

- 1040 ~~deadline described in Subsection (1)(a).]~~
- 1041 ~~[(e)]~~ (b) An indigent individual may apply and potentially qualify for deferral under Part
- 1042 7, Discretionary Deferral, Part 8, Nondiscretionary Deferral for Property with
- 1043 Qualifying Increase, or Part 9, Nondiscretionary Abatement for Elderly Property
- 1044 Owners, abatement, or both.
- 1045 (2)~~[(a)]~~ A county shall extend the ~~[default]~~ September 1 application deadline by one
- 1046 additional year if ~~[the applicant had been approved for a deferral under this part in the~~
- 1047 ~~prior year; or]~~ the county determines that:
- 1048 ~~[(b) the county determines that:]~~
- 1049 ~~[(i)]~~ (a) the applicant or a member of the applicant's immediate family had an illness or
- 1050 injury that prevented the applicant from filing the application on or before the ~~[default]~~
- 1051 September 1 application deadline;
- 1052 ~~[(ii)]~~ (b) a member of the applicant's immediate family died during the calendar year of
- 1053 the ~~[default]~~ September 1 application deadline;
- 1054 ~~[(iii)]~~ (c) the failure of the applicant to file the application on or before the ~~[default]~~
- 1055 September 1 application deadline was beyond the reasonable control of the applicant;
- 1056 or
- 1057 ~~[(iv)]~~ (d) denial of an application would be unjust or unreasonable.
- 1058 (3)~~[(a)]~~ An applicant shall include in an application a signed statement that describes
- 1059 the eligibility of the applicant for ~~[deferral or]~~ abatement.
- 1060 ~~[(b) For an application for a deferral under Section 59-2-1802.5, the requirements~~
- 1061 ~~described in Subsection (3)(a) include:]~~
- 1062 ~~[(i) proof that the applicant resides at the single-family residence for which the~~
- 1063 ~~applicant seeks the deferral;]~~
- 1064 ~~[(ii) proof of age; and]~~
- 1065 ~~[(iii) proof of household income.]~~
- 1066 (4) Both spouses shall sign an application if the application seeks ~~[a deferral or]~~ an
- 1067 abatement on a residence:
- 1068 (a) in which both spouses reside; and
- 1069 (b) that the spouses own as joint tenants.
- 1070 ~~[(5) If an applicant is dissatisfied with a county's decision on the applicant's application for~~
- 1071 ~~deferral or abatement, the applicant may appeal the decision to the commission in~~
- 1072 ~~accordance with Section 59-2-1006.]~~
- 1073 ~~[(6)]~~ (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1074 commission may make rules to implement this section.

1075 Section 30. Section **59-2a-501**, which is renumbered from Section 59-2-1903 is renumbered  
1075 and amended to read:

1077

**Part 5. Veteran Armed Forces Exemption**

1078 **~~[59-2-1903]~~ 59-2a-501 (Effective 01/01/26). Veteran armed forces exemption amount.**

1079 ~~[(1) As used in this section, "eligible property" means property owned by a veteran~~  
1080 ~~claimant that is:]~~

1081 ~~[(a) the veteran claimant's primary residence; or]~~

1082 ~~[(b) tangible personal property that:]~~

1083 ~~[(i) is held exclusively for personal use; and]~~

1084 ~~[(ii) is not used in a trade or business.]~~

1085 ~~[(2)]~~ (1) In accordance with this part, the amount of taxable value of eligible property  
1086 described in Subsection ~~[(3) or (4)]~~ (2) or (3) is exempt from taxation if the eligible  
1087 property is owned by a veteran claimant.

1088 ~~[(3)]~~ (2)(a) Except as provided in Subsection ~~[(4) and in accordance with this Subsection~~  
1089 ~~(3)]~~ (3), the amount of taxable value of eligible property that is exempt under  
1090 Subsection ~~[(2)]~~ (1) is equal to the percentage of disability described in the statement  
1091 of disability multiplied by the adjusted taxable value limit.

1092 (b) The amount of an exemption calculated under Subsection ~~[(3)(a)]~~ (2)(a) may not  
1093 exceed the taxable value of the eligible property.

1094 (c) A county shall consider a veteran with a disability to have a 100% disability,  
1095 regardless of the percentage of disability described on the statement of disability, if  
1096 the United States Department of Veterans Affairs certifies the veteran in the  
1097 classification of individual unemployability.

1098 (d) A county may not allow an exemption claimed under this section if the percentage of  
1099 disability listed on the statement of disability is less than 10%.

1100 ~~[(4)]~~ (3) The amount of taxable value of eligible property that is exempt under Subsection [  
1101 ~~(2)]~~ (1) is equal to the total taxable value of the veteran claimant's eligible property if the  
1102 property is owned by:

1103 (a) the unmarried surviving spouse of a veteran who was killed in action or died in the  
1104 line of duty;

1105 (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or

1106 (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a

1107 disability:

1108 (i) who served in the military service of the United States or the state prior to January  
1109 1, 1921; and

1110 (ii) whose percentage of disability described in the statement of disability is 10% or  
1111 more.

1112 ~~[(5)]~~ (4) For purposes of this section and Section ~~[59-2-1904]~~ 59-2a-502, an individual who  
1113 received an honorable or general discharge from military service of an active component  
1114 of the United States Armed Forces or a reserve component of the United States Armed  
1115 Forces:

1116 (a) is presumed to be a citizen of the United States; and

1117 (b) may not be required to provide additional proof of citizenship to establish that the  
1118 individual is a citizen of the United States.

1119 ~~[(6)]~~ (5) The Department of Veterans and Military Affairs created in Section 71A-1-201  
1120 shall, through an informal hearing held in accordance with Title 63G, Chapter 4,  
1121 Administrative Procedures Act, resolve each dispute arising under this section  
1122 concerning an individual's status as a veteran with a disability.

1123 Section 31. Section **59-2a-502**, which is renumbered from Section 59-2-1904 is renumbered  
1123 and amended to read:

1125 ~~[59-2-1904]~~ **59-2a-502** (Effective 01/01/26). **Application -- Rulemaking authority.**

1126 ~~[(1) As used in this section:]~~

1127 ~~[(a) "Default application deadline" means the application deadline described in Subsection~~  
1128 ~~(3)(a).]~~

1129 ~~[(b) "Qualifying disabled veteran claimant" means a veteran claimant who has a 100%~~  
1130 ~~service-connected disability rating by the Veterans Benefits Administration that is~~  
1131 ~~permanent and total.]~~

1132 ~~[(2)]~~ (1) A veteran claimant may claim an exemption in accordance with Section ~~[59-2-1903]~~  
1133 59-2a-501 and this section if the veteran claimant owns the property eligible for the  
1134 exemption at any time during the calendar year for which the veteran claimant claims  
1135 the exemption.

1136 ~~[(3)]~~ (2)(a) Except as provided in Section 59-2a-108 or Subsection ~~[(4), (5), or (7)]~~ (3) or  
1137 (5), a veteran claimant shall file, on or before September 1 of the calendar year for  
1138 which the veteran claimant is applying for the exemption, an application for an  
1139 exemption described in Section ~~[59-2-1903]~~ 59-2a-501 with the county in which the  
1140 veteran claimant resides on September 1 of that calendar year.

- 1141 (b) An application described in Subsection [(3)(a)] (2)(a) shall include:
- 1142 (i) a copy of the veteran's certificate of discharge from military service or other
- 1143 satisfactory evidence of eligible military service; and
- 1144 (ii) for an application submitted under the circumstances described in Subsection [
- 1145 (5)(a)] (4)(a), a statement, issued by a military entity, that gives the date on which
- 1146 the written decision described in Subsection [(5)(a)] (4)(a) takes effect.
- 1147 (c) A veteran claimant who is claiming an exemption for a veteran with a disability or a
- 1148 deceased veteran with a disability[-] shall ensure that, as part of the application
- 1149 described in this Subsection [(3)] (2), the county has on file, for the veteran related to
- 1150 the exemption, a statement of disability[?] .
- 1151 [(i) issued by a military entity; and]
- 1152 [(ii) that lists the percentage of disability for the veteran with a disability or deceased
- 1153 veteran with a disability-]
- 1154 (d) If a veteran claimant is in compliance with Subsection [(3)(e)] (2)(c), a county may
- 1155 not require the veteran claimant to file another statement of disability, except under
- 1156 the following circumstances:
- 1157 (i) the percentage of disability has changed for the veteran with a disability or the
- 1158 deceased veteran with a disability; or
- 1159 (ii) the veteran claimant is not the same individual who filed an application for the
- 1160 exemption for the calendar year immediately preceding the current calendar year.
- 1161 (e) A county that receives an application described in Subsection [(3)(a)] (2)(a) shall,
- 1162 within 30 days after the day on which the county received the application, provide the
- 1163 veteran claimant with a receipt that states that the county received the veteran
- 1164 claimant's application.
- 1165 [~~(4) A county may extend the default application deadline for an initial or amended~~
- 1166 ~~application until December 31 of the year for which the veteran claimant is applying for~~
- 1167 ~~the exemption if the county finds that good cause exists to extend the default application~~
- 1168 ~~deadline.]~~
- 1169 [(5)] (3) A county shall extend the [default] September 1 application deadline by one
- 1170 additional year if, on or after January 4, 2004:
- 1171 (a) a military entity issues a written decision that:
- 1172 (i)(A) for a potential claimant who is a living veteran, determines the veteran is a
- 1173 veteran with a disability; or
- 1174 (B) for a potential claimant who is the unmarried surviving spouse or minor

1175 orphan of a deceased veteran, determines the deceased veteran was a deceased  
 1176 veteran with a disability at the time the deceased veteran with a disability died;  
 1177 and

1178 (ii) takes effect in a year before the current calendar year; or

1179 (b) the county legislative body determines that:

1180 (i) the veteran claimant or a member of the veteran claimant's immediate family had  
 1181 an illness or injury that prevented the veteran claimant from filing the application  
 1182 on or before the [~~default~~] September 1 application deadline;

1183 (ii) a member of the veteran claimant's immediate family died during the calendar  
 1184 year of the [~~default~~] September 1 application deadline;

1185 (iii) the veteran claimant was not physically present in the state for a time period of at  
 1186 least six consecutive months during the calendar year of the [~~default~~] September 1  
 1187 application deadline; or

1188 (iv) the failure of the veteran claimant to file the application on or before the [~~default~~]  
 1189 September 1 application deadline:

1190 (A) would be against equity or good conscience; and

1191 (B) was beyond the reasonable control of the veteran claimant.

1192 [~~(6)~~] (4)(a) A county shall allow a veteran claimant to amend an application described in  
 1193 Subsection [~~(3)(a)~~] (2)(b) after the [~~default~~] application deadline if, on or after January  
 1194 4, 2004, a military entity issues a written decision:

1195 (i) that the percentage of disability has changed:

1196 (A) for a veteran with a disability, if the veteran with a disability is the veteran  
 1197 claimant; or

1198 (B) for a deceased veteran with a disability, if the claimant is the unmarried  
 1199 surviving spouse or minor orphan of a deceased veteran with a disability; and

1200 (ii) that takes effect in a year before the current calendar year.

1201 (b) A veteran claimant who files an amended application under Subsection [~~(6)(a)~~] (4)(a)  
 1202 shall include a statement, issued by a military entity, that gives the date on which the  
 1203 written decision described in Subsection [~~(6)(a)~~] (4)(a) takes effect.

1204 [~~(7)~~] (5)(a) A qualifying disabled veteran claimant may submit an application described  
 1205 in Subsection [~~(3)(b)~~] (2)(b) before the qualifying disabled veteran claimant owns a  
 1206 residence if the qualifying disabled veteran claimant:

1207 (i) intends to purchase the residence as evidenced by a real estate purchase contract or  
 1208 similar documentation;

1209 (ii) files the application in the county where the residence that the qualifying disabled  
 1210 veteran claimant intends to purchase is located; and

1211 (iii) intends to use the residence as the qualifying disabled veteran claimant's primary  
 1212 residence.

1213 (b)(i) The county shall process the application and send the qualifying disabled  
 1214 veteran claimant a receipt, which shall also include documentation that:

1215 (A) the application is preliminarily approved or denied; and

1216 (B) if the application is preliminarily approved, the amount of the qualifying  
 1217 disabled veteran claimant's tax exemption calculated in accordance with  
 1218 Section ~~[59-2-1903]~~ 59-2a-501.

1219 (ii) The county shall provide the receipt within 15 business days after the day on  
 1220 which the county received the application.

1221 ~~[(8)]~~ (6) After issuing the receipt described in Subsection ~~[(3)(e) or (7)(b)]~~ (2)(e) or (5)(b), a  
 1222 county may not require a veteran claimant to file another application under Subsection [  
 1223 ~~(3)(a) or (7)(a)]~~ (2) or (5), except under the following circumstances relating to the  
 1224 veteran claimant:

1225 (a) the veteran claimant applies all or a portion of an exemption to tangible personal  
 1226 property;

1227 (b) the percentage of disability changes for a veteran with a disability or a deceased  
 1228 veteran with a disability;

1229 (c) the veteran with a disability dies;

1230 (d) a change in the veteran claimant's ownership of the veteran claimant's primary  
 1231 residence;

1232 (e) a change in the veteran claimant's occupancy of the primary residence for which the  
 1233 veteran claimant claims an exemption under this section; or

1234 (f) for an exemption relating to a deceased veteran with a disability or a veteran who was  
 1235 killed in action or died in the line of duty, the veteran claimant is not the same  
 1236 individual who filed an application for the exemption for the calendar year  
 1237 immediately preceding the current calendar year.

1238 ~~[(9) If a veteran claimant is the grantor of a trust holding title to real or tangible personal  
 1239 property for which an exemption described in Section 59-2-1903 is claimed, a county  
 1240 may allow the veteran claimant to claim a portion of the exemption and be treated as the  
 1241 owner of that portion of the property held in trust, if the veteran claimant proves to the  
 1242 satisfaction of the county that:]~~

- 1243 [(a) title to the portion of the trust will revert in the veteran claimant upon the exercise of a  
 1244 power by:]  
 1245 [(i) the veteran claimant as grantor of the trust;]  
 1246 [(ii) a nonadverse party; or]  
 1247 [(iii) both the veteran claimant and a nonadverse party;]  
 1248 [(b) title will revert as described in Subsection (9)(a), regardless of whether the power  
 1249 described in Subsection (9)(a) is a power to revoke, terminate, alter, amend, or appoint;  
 1250 and]  
 1251 [(e) the veteran claimant satisfies the requirements described in this part for the exemption  
 1252 described in Section 59-2-1903.]
- 1253 [(10)] (7) A county may verify that real property for which a veteran claimant applies for an  
 1254 exemption is the veteran claimant's primary residence.
- 1255 [(11)] (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
 1256 the commission may, by rule:
- 1257 (a) establish procedures and requirements for amending an application described in  
 1258 Subsection [(3)(a)] (2);
- 1259 (b) for purposes of Subsection [(5)(b)] (3)(b), define the terms:
- 1260 (i) "immediate family"; or  
 1261 (ii) "physically present";
- 1262 (c) for purposes of Subsection [(5)(b)] (3)(b), provide the circumstances under which the  
 1263 failure of a veteran claimant to file an application on or before the [default] September  
 1264 1 application deadline:
- 1265 (i) would be against equity or good conscience; and  
 1266 (ii) is beyond the reasonable control of a veteran claimant; or
- 1267 (d) for purposes of Subsection [(7)(a)] (5)(a), establish the type of documentation that is  
 1268 evidence of intent to purchase.
- 1269 Section 32. Section **59-2a-601** is enacted to read:

### Part 6. Active Duty Armed Forces Exemption

- 1271 **59-2a-601 (Effective 01/01/26). Active duty armed forces exemption amount.**
- 1272 (1) The total taxable value of an active duty claimant's primary residence is exempt from  
 1273 taxation for the calendar year after the year in which the active duty claimant completed  
 1274 qualifying military service.
- 1275 (2) An active duty claimant may claim an exemption in accordance with this section if the

1276 active duty claimant owns the property eligible for the exemption at any time during the  
 1277 calendar year for which the active duty claimant claims the exemption.

1278 Section 33. Section **59-2a-602**, which is renumbered from Section 59-2-1902 is renumbered  
 1278 and amended to read:

1280 **[59-2-1902] 59-2a-602 (Effective 01/01/26). Application -- Rulemaking authority.**

1281 ~~[(1) As used in this section, "default application deadline" means the application deadline~~  
 1282 ~~described in Subsection (4)(a).]~~

1283 ~~[(2)(a) The total taxable value of an active duty claimant's primary residence is exempt~~  
 1284 ~~from taxation for the calendar year after the year in which the active duty claimant~~  
 1285 ~~completed qualifying military service.]~~

1286 ~~[(b) An active duty claimant may claim an exemption in accordance with this section if the~~  
 1287 ~~active duty claimant owns the property eligible for the exemption at any time during the~~  
 1288 ~~calendar year for which the active duty claimant claims the exemption.]~~

1289 ~~[(3)]~~ (1) An active duty claimant shall:

1290 (a) file an application as described in Subsection ~~[(4)]~~ (2) in the year after the year during  
 1291 which the active duty claimant completes the qualifying active duty military service;  
 1292 and

1293 (b) if the active duty claimant meets the requirements of this section, claim one  
 1294 exemption only in the year the active duty claimant files the application.

1295 ~~[(4)]~~ (2)(a) Except as provided in Section 59-2a-108 or Subsection ~~[(5) or (6)]~~ (3), an  
 1296 active duty claimant shall, on or before September 1 of the calendar year for which  
 1297 the active duty claimant is applying for the exemption, file an application for an  
 1298 exemption with the county in which the active duty claimant resides on September 1  
 1299 of that calendar year.

1300 (b) An application described in Subsection ~~[(4)(a)]~~ (2)(a) shall include:

1301 (i) a completed travel voucher or other satisfactory evidence of eligible military  
 1302 service; and

1303 (ii) a statement that lists the dates on which the 200 days of qualifying active duty  
 1304 military service began and ended.

1305 (c) A county that receives an application described in Subsection ~~[(4)(a)]~~ (2)(a) shall,  
 1306 within 30 days after the day on which the county received the application, provide the  
 1307 active duty claimant with a receipt that states that the county received the active duty  
 1308 claimant's application.

1309 ~~[(5) A county may extend the default application deadline for an application described in~~

1310 Subsection (4)(a) until December 31 of the year for which the active duty claimant is  
 1311 applying for the exemption if the county finds that good cause exists to extend the  
 1312 default application deadline.]

1313 [(6)] (3) A county shall extend the [default] September 1 application deadline by one  
 1314 additional year if the county legislative body determines that:

1315 (a) the active duty claimant or a member of the active duty claimant's immediate family  
 1316 had an illness or injury that prevented the active duty claimant from filing the  
 1317 application on or before the [default] September 1 application deadline;

1318 (b) a member of the active duty claimant's immediate family died during the calendar  
 1319 year of the [default] September 1 application deadline;

1320 (c) the active duty claimant was not physically present in the state for a time period of at  
 1321 least six consecutive months during the calendar year of the [default] September 1  
 1322 application deadline; or

1323 (d) the failure of the active duty claimant to file the application on or before the [default]  
 1324 September 1 application deadline:

1325 (i) would be against equity or good conscience; and

1326 (ii) was beyond the reasonable control of the active duty claimant.

1327 [(7)] (4) After issuing the receipt described in Subsection [(4)(e)] (2)(c), a county may not  
 1328 require an active duty claimant to file another application under Subsection [(4)(a)] (2)(a),

1328a

1329 except under the following circumstances:

1330 (a) a change in the active duty claimant's ownership of the active duty claimant's  
 1331 primary residence; or

1332 (b) a change in the active duty claimant's occupancy of the primary residence for which  
 1333 the active duty claimant claims an exemption under this section.

1334 [(8)] (5) A county may verify that real property for which an active duty claimant applies for  
 1335 an exemption is the active duty claimant's primary residence.

1336 [(9)] (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 1337 commission may by rule:

1338 (a) establish procedures and requirements for amending an application described in  
 1339 Subsection [(4)] (2);

1340 (b) for purposes of Subsection [(6)] (3), define the terms:

1341 (i) "immediate family"; or

1342 (ii) "physically present"; or

1343 (c) for purposes of Subsection [~~(6)(d)~~] (3)(d), prescribe the circumstances under which  
 1344 the failure of an active duty claimant to file an application on or before the [default]  
 1345 September 1 application deadline:

- 1346 (i) would be against equity or good conscience; and  
 1347 (ii) is beyond the reasonable control of an active duty claimant.

1348 Section 34. Section **59-2a-701**, which is renumbered from Section 59-2-1802 is renumbered  
 1348 and amended to read:

1350

### Part 7. Discretionary Deferral

1351 ~~[59-2-1802]~~59-2a-701 (Effective 01/01/26). Tax and tax notice charge deferral.

1352 (1)(a) In accordance with this part and after receiving an application and giving notice  
 1353 to the taxpayer, a county may grant a deferral on residential property.

1354 (b) In determining whether to grant an application for a deferral under this section, a  
 1355 county shall consider an asset transferred to a relative by an applicant for deferral, if  
 1356 the transfer took place during the three years before the day on which the applicant  
 1357 applied for deferral.

1358 (2) A county may grant a deferral described in Subsection (1) at any time:

1359 (a) after the holder of each mortgage or trust deed outstanding on the property gives  
 1360 written approval of the application; and

1361 (b) if the applicant is not the owner of income-producing assets that could be liquidated  
 1362 to pay the tax.

1363 (3)(a) Taxes and tax notice charges deferred under this part accumulate with interest  
 1364 and applicable recording fees as a lien against the residential property.

1365 (b) A lien described in this Subsection (3) has the same legal status as a lien described in  
 1366 Section 59-2-1325.

1367 (c) To release the lien described in this Subsection (3), an owner shall pay the total  
 1368 amount subject to the lien:

1369 (i) upon the owner selling or otherwise disposing of the residential property; or

1370 (ii) when the residential property is no longer the owner's primary residence.

1371 (d)(i) Notwithstanding Subsection (3)(c), an owner that receives a deferral does not  
 1372 have to pay the deferred taxes, deferred tax notice charges, or applicable recording  
 1373 fees when the residential property transfers:

1374 (A) to the owner's surviving spouse as a result of the owner's death; or

1375 (B) between the owner and a trust described in Section [~~59-2-1805~~] 59-2a-109 for

- 1376 which the owner is the grantor.
- 1377 (ii) After the residential property transfers to the owner's surviving spouse, the
- 1378 deferred taxes, deferred tax notice charges, and applicable recording fees are due:
- 1379 (A) upon the surviving spouse selling or otherwise disposing of the residential
- 1380 property; or
- 1381 (B) when the residential property is no longer the surviving spouse's primary
- 1382 residence.
- 1383 (e) When the deferral period ends:
- 1384 (i) the lien becomes due and subject to the collection procedures described in Section
- 1385 59-2-1331; and
- 1386 (ii) the date of levy is the date that the deferral period ends.
- 1387 (4)(a) If a county grants an owner more than one deferral for the same single-family
- 1388 residence, the county is not required to submit for recording more than one lien.
- 1389 (b) Each subsequent deferral relates back to the date of the initial lien filing.
- 1390 (5)(a) For each residential property for which the county grants a deferral, the county
- 1391 treasurer shall maintain a record that is an itemized account of the total amount of
- 1392 deferred property taxes and deferred tax notice charges subject to the lien.
- 1393 (b) The record described in this Subsection (5) is the official record of the amount of the
- 1394 lien.
- 1395 (6) Taxes and tax notice charges deferred under this part bear interest at a rate equal to 50%
- 1396 of the rate described in Subsections 59-2-1331(2)(c) and (d).
- 1397 Section 35. Section **59-2a-702** is enacted to read:
- 1398 **59-2a-702 (Effective 01/01/26). Application -- Rulemaking authority.**
- 1399 (1)(a) Except as provided in Section 59-2a-108 or Subsection (2), an applicant for
- 1400 deferral for the current tax year shall annually file an application on or before
- 1401 September 1 with the county in which the applicant's property is located.
- 1402 (b) An indigent individual may apply and potentially qualify for deferral under this part,
- 1403 Part 8, Nondiscretionary Deferral for Property with Qualifying Increase, or Part 9,
- 1404 Nondiscretionary Deferral for Elderly Property Owners, an abatement, or both.
- 1405 (2) A county shall extend the September 1 application deadline by one additional year if:
- 1406 (a) the applicant had been approved for a deferral under this part in the prior year; or
- 1407 (b) the county determines that:
- 1408 (i) the applicant or a member of the applicant's immediate family had an illness or
- 1409 injury that prevented the applicant from filing the application on or before the

- 1410 September 1 application deadline;  
 1411 (ii) a member of the applicant's immediate family died during the calendar year of the  
 1412 September 1 application deadline;  
 1413 (iii) the failure of the applicant to file the application on or before the September 1  
 1414 application deadline was beyond the reasonable control of the applicant; or  
 1415 (iv) denial of an application would be unjust or unreasonable.  
 1416 (3) An applicant shall include in an application a signed statement that describes the  
 1417 eligibility of the applicant for deferral.  
 1418 (4) Both spouses shall sign an application if the application seeks a deferral or abatement on  
 1419 a residence:  
 1420 (a) in which both spouses reside; and  
 1421 (b) that the spouses own as joint tenants.  
 1422 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 1423 commission may make rules to implement this section.

1424 Section 36. Section **59-2a-801**, which is renumbered from Section 59-2-1802.1 is renumbered  
 1424 and amended to read:

1426 **Part 8. Nondiscretionary Deferral for Property with Qualifying Increase**

1427 ~~[59-2-1802.1]~~ **59-2a-801 (Effective 01/01/26). Nondiscretionary property tax and tax notice**  
 1428 **charge**

1428 **deferral for property with a qualifying increase.**

1429 (1)~~(a)~~ A county shall grant a deferral for any real property if an owner of the property:

1430 ~~(i)~~ (a) applies for a property tax deferral on or before the date provided in [Subsection

1431 ~~(i)(b)]~~ Section 59-2a-802; and

1432 ~~(ii)~~ (b) has a qualifying increase for the calendar year that begins on January 1, 2023, or  
 1433 January 1, 2024.

1434 ~~(b)~~ The owner of the property shall apply for a deferral on or before the later of:]

1435 ~~(i) June 30, 2025; or]~~

1436 ~~(ii) if an appeal of valuation or equalization of a property described in Subsection~~

1437 ~~(1)(a) is filed with a county board of equalization, the commission, or a court of~~

1438 ~~competent jurisdiction, 30 days after the day on which the county board of~~

1439 ~~equalization, the commission, or a court of competent jurisdiction issues a final,~~

1440 ~~unappealable judgment or order.]~~

1441 (2)(a) The period of deferral is five years.

- 1442 (b) The property owner shall pay 20% of the taxes and tax notice charges due during  
1443 each year of the five-year deferral period.
- 1444 (c) A county shall grant a separate five-year deferral period if an owner has a qualifying  
1445 increase for both the calendar year that begins on January 1, 2023, and the calendar  
1446 year that begins on January 1, 2024.
- 1447 (3)(a) Taxes and tax notice charges deferred under this part accumulate as a lien against  
1448 the [residential] real property.
- 1449 (b) A lien described in this Subsection (3) has the same legal status as a lien described in  
1450 Section 59-2-1325.
- 1451 (c) To release the lien described in this Subsection (3), an owner shall pay the total  
1452 amount subject to the lien on or before the earlier of:
- 1453 (i) the day on which the five-year deferral period ends; or  
1454 (ii) the day the owner sells or otherwise disposes of the real property.
- 1455 (d) When the deferral period ends:
- 1456 (i) the lien becomes due and subject to the collection procedures described in Section  
1457 59-2-1331; and  
1458 (ii) the date of levy is the date that the deferral period ends.
- 1459 (4)(a) Notwithstanding Section 59-2-1331, a county may not impose a penalty or  
1460 interest during the period of deferral.
- 1461 (b) If the property owner does not make all deferred payments before the day on which  
1462 the five-year deferral period ends, the county may assess a penalty or interest in  
1463 accordance with Section 59-2-1331 on the unpaid amount.
- 1464 (5)(a) If a county grants an owner more than one deferral for the same property, the  
1465 county is not required to submit for recording more than one lien.
- 1466 (b) Each subsequent deferral relates back to the date of the initial lien filing.
- 1467 (6)(a) For each property for which the county grants a deferral, the county treasurer  
1468 shall maintain a record that is an itemized account of the total amount of deferred  
1469 property taxes and deferred tax notice charges subject to the lien.
- 1470 (b) The record described in this Subsection (6) is the official record of the amount of the  
1471 lien.
- 1472 (7) For a property that has a qualifying increase for the calendar year that begins on January  
1473 1, 2023, or January 1, 2024, a county assessor shall include with the notice provided in  
1474 accordance with Section 59-2-919.1 for the calendar year that begins on January 1,  
1475 2024, a notice informing the owner of record of:

- 1476 (a)(i) for a property that has a qualifying increase for the calendar year that begins on  
 1477 January 1, 2023, the option to file an appeal under the extended period described  
 1478 in Section 59-2-1004.1; or  
 1479 (ii) for a property that has a qualifying increase for the calendar year that begins on  
 1480 January 1, 2024, the option to file an appeal under Section 59-2-1004;  
 1481 (b) instructions for filing an appeal;  
 1482 (c) the option to apply for a deferral in accordance with this section; and  
 1483 (d) the ability of the county to waive any penalty or interest assessed in accordance with  
 1484 Section 59-2-1331.

1485 Section 37. Section **59-2a-802** is enacted to read:

1486 **59-2a-802 (Effective 01/01/26). Application -- Rulemaking authority.**

- 1487 (1) The owner of the property shall apply for a deferral on or before the later of:  
 1488 (a) June 30, 2025; or  
 1489 (b) if an appeal of valuation or equalization of a property described in Subsection  
 1490 59-2a-801(1) is filed with a county board of equalization, the commission, or a court  
 1491 of competent jurisdiction, 30 days after the day on which the county board of  
 1492 equalization, the commission, or a court of competent jurisdiction issues a final,  
 1493 unappealable judgment or order.  
 1494 (2) An indigent individual may apply and potentially qualify for deferral under this part,  
 1495 Part 7, Discretionary Deferral, or Part 9, Nondiscretionary Deferral for Elderly Property  
 1496 Owners, an abatement, or both.  
 1497 (3) An applicant shall include in an application a signed statement that describes the  
 1498 eligibility of the applicant for deferral.  
 1499 (4) Both spouses shall sign an application if the application seeks a deferral or abatement on  
 1500 a residence:  
 1501 (a) in which both spouses reside; and  
 1502 (b) that the spouses own as joint tenants.  
 1503 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 1504 commission may make rules to implement this section.

1505 Section 38. Section **59-2a-901**, which is renumbered from Section 59-2-1802.5 is renumbered  
 1506 and amended to read:

1507 **Part 9. Nondiscretionary Deferral for Elderly Property Owners**

1508

~~[59-2-1802.5]~~ **59-2a-901** (Effective 01/01/26). **Nondiscretionary tax and tax notice charge deferral for**

1509 **elderly property owners.**

1510 (1) An eligible owner may apply for a deferral under this section if:

1511 (a) the eligible owner uses the single-family residence as the eligible owner's primary  
1512 residence as of January 1 of the year for which the eligible owner applies for the  
1513 deferral;

1514 (b) with respect to the single-family residence, there are no:

1515 (i) delinquent property taxes;

1516 (ii) delinquent tax notice charges; or

1517 (iii) outstanding penalties, interest, or administrative costs related to a delinquent  
1518 property tax or a delinquent tax notice charge;

1519 (c)(i) the value of the single-family residence for which the eligible owner applies  
1520 for the deferral is no greater than the median property value of:

1521 (A) attached single-family residences within the county, if the single-family  
1522 residence is an attached single-family residence; or

1523 (B) detached single-family residences within the county, if the single-family  
1524 residence is a detached single-family residence; or

1525 (ii) the eligible owner has owned the single-family residence for a continuous 20-year  
1526 period as of January 1 of the year for which the eligible owner applies for the  
1527 deferral; and

1528 (d) the holder of each mortgage or trust deed outstanding on the single-family residence  
1529 gives written approval of the deferral.

1530 (2) If the conditions in Subsection (1) are satisfied and the applicant complies with the other  
1531 applicable provisions of this part, a county shall defer the property tax[-] and tax notice  
1532 charges on an attached single-family residence or a detached single-family residence[~~for~~  
1533 ~~an application of deferral made on or after January 1, 2024~~].

1534 (3) The values described in Subsection (1)(c) are based on the county assessment roll for  
1535 the county in which the single-family residence is located.

1536 (4) For purposes of Subsection (1)(c)(ii), ownership is considered continuous regardless of  
1537 whether the single-family residence is transferred between an eligible owner who is an  
1538 individual and an eligible owner that is a trust.

1539 ~~[(5)(a) Upon application from a county in a form prescribed by the commission, the~~  
1540 ~~commission shall reimburse the county for the amount of any tax or tax notice charge~~

- 1541 ~~that the county defers in accordance with this section.]~~
- 1542 ~~[(b) The commission may not reimburse a county:]~~
- 1543 ~~[(i) before the county approves the deferral; or]~~
- 1544 ~~[(ii) for a tax or tax notice charge assessed after December 31, 2026.]~~
- 1545 ~~[(e) A county that receives money in accordance with this Subsection (5) shall:]~~
- 1546 ~~[(i) distribute the money to the taxing entities in the same proportion the county would~~
- 1547 ~~have distributed the revenue from the deferred tax and deferred tax notice charge; and]~~
- 1548 ~~[(ii) repay the money no later than 30 days after the day on which the deferral lien is~~
- 1549 ~~satisfied.]~~
- 1550 ~~[(d) The commission shall deposit money received under Subsection (5)(c)(ii) into the~~
- 1551 ~~General Fund.]~~
- 1552 Section 39. Section **59-2a-902** is enacted to read:
- 1553 **59-2a-902 (Effective 01/01/26). Application -- Rulemaking authority.**
- 1554 (1)(a) Except as provided in Section 59-2a-108 or Subsection (2), an applicant for
- 1555 deferral for the current tax year shall annually file an application on or before
- 1556 September 1 with the county in which the applicant's property is located.
- 1557 (b) An indigent individual may apply and potentially qualify for deferral under Part 7,
- 1558 Discretionary Deferral, or Part 8, Nondiscretionary Deferral for Property with
- 1559 Qualifying Increase, an abatement, or both.
- 1560 (2) A county shall extend the September 1 application deadline by one additional year if:
- 1561 (a) the applicant had been approved for a deferral under this part in the prior year; or
- 1562 (b) the county determines that:
- 1563 (i) the applicant or a member of the applicant's immediate family had an illness or
- 1564 injury that prevented the applicant from filing the application on or before the
- 1565 September 1 application deadline;
- 1566 (ii) a member of the applicant's immediate family died during the calendar year of the
- 1567 September 1 application deadline;
- 1568 (iii) the failure of the applicant to file the application on or before the September 1
- 1569 application deadline was beyond the reasonable control of the applicant; or
- 1570 (iv) denial of an application would be unjust or unreasonable.
- 1571 (3)(a) An applicant shall include in an application a signed statement that describes the
- 1572 eligibility of the applicant for deferral.
- 1573 (b) The requirements described in Subsection (3)(a) include:
- 1574 (i) proof that the applicant resides at the single-family residence for which the

- 1575           applicant seeks the deferral;  
 1576           (ii) proof of age; and  
 1577           (iii) proof of household income.
- 1578 (4) Both spouses shall sign an application if the application seeks a deferral on a residence:  
 1579       (a) in which both spouses reside; and  
 1580       (b) that the spouses own as joint tenants.
- 1581 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 1582       commission may make rules to implement this section.
- 1583       Section 40. Section **59-2a-903** is enacted to read:  
 1584       **59-2a-903 (Effective 01/01/26). Reimbursement to counties.**
- 1585 (1) Upon application from a county in a form approved by the commission, the commission  
 1586       shall reimburse the county for the amount of any tax or tax notice charge that the county  
 1587       defers in accordance with this part.
- 1588 (2) The commission may not reimburse a county:  
 1589       (a) before the county approves the deferral; or  
 1590       (b) for a tax or tax notice charge assessed after December 31, 2026.
- 1591 (3) A county that receives money in accordance with this section shall:  
 1592       (a) distribute the money to the taxing entities in the same proportion the county would  
 1593       have distributed the revenue from the deferred tax and deferred tax notice charge; and  
 1594       (b) repay the money no later than 30 days after the day on which the deferral lien is  
 1595       satisfied.
- 1596 (4) The commission shall deposit money received under Subsection (3)(b) into the General  
 1597       Fund.
- 1598       Section 41. Section **63J-1-602.2** is amended to read:  
 1599       **63J-1-602.2 . List of nonlapsing appropriations to programs.**
- 1600       Appropriations made to the following programs are nonlapsing:
- 1601 (1) The Legislature and the Legislature's committees.  
 1602 (2) The State Board of Education, including all appropriations to agencies, line items, and  
 1603       programs under the jurisdiction of the State Board of Education, in accordance with  
 1604       Section 53F-9-103.  
 1605 (3) The Rangeland Improvement Act created in Section 4-20-101.  
 1606 (4) The Percent-for-Art Program created in Section 9-6-404.  
 1607 (5) The LeRay McAllister Working Farm and Ranch Fund created in Section 4-46-301.  
 1608 (6) The Utah Lake Authority created in Section 11-65-201.

- 1609 (7) Dedicated credits accrued to the Utah Marriage Commission as provided under  
1610 Subsection 17-16-21(2)(d)(ii).
- 1611 (8) The Wildlife Land and Water Acquisition Program created in Section 23A-6-205.
- 1612 (9) Sanctions collected as dedicated credits from Medicaid providers under Subsection  
1613 26B-3-108(7).
- 1614 (10) The primary care grant program created in Section 26B-4-310.
- 1615 (11) The Opiate Overdose Outreach Pilot Program created in Section 26B-4-512.
- 1616 (12) The Utah Health Care Workforce Financial Assistance Program created in Section  
1617 26B-4-702.
- 1618 (13) The Rural Physician Loan Repayment Program created in Section 26B-4-703.
- 1619 (14) The Utah Medical Education Council for the:
- 1620 (a) administration of the Utah Medical Education Program created in Section 26B-4-707;  
1621 (b) provision of medical residency grants described in Section 26B-4-711; and  
1622 (c) provision of the forensic psychiatric fellowship grant described in Section 26B-4-712.
- 1623 (15) The Division of Services for People with Disabilities, as provided in Section 26B-6-402.
- 1624 (16) The Communication Habits to reduce Adolescent Threats (CHAT) Pilot Program  
1625 created in Section 26B-7-122.
- 1626 (17) Funds that the Department of Alcoholic Beverage Services retains in accordance with  
1627 Subsection 32B-2-301(8)(a) or (b).
- 1628 (18) The General Assistance program administered by the Department of Workforce  
1629 Services, as provided in Section 35A-3-401.
- 1630 (19) The Utah National Guard, created in Title 39A, National Guard and Militia Act.
- 1631 (20) The Search and Rescue Financial Assistance Program, as provided in Section  
1632 53-2a-1102.
- 1633 (21) The Emergency Medical Services Grant Program in Section 53-2d-207.
- 1634 (22) The Motorcycle Rider Education Program, as provided in Section 53-3-905.
- 1635 (23) The Utah Board of Higher Education for teacher preparation programs, as provided in  
1636 Section 53B-6-104.
- 1637 (24) Innovation grants under Section 53G-10-608, except as provided in Subsection  
1638 53G-10-608(6).
- 1639 (25) The Division of Fleet Operations for the purpose of upgrading underground storage  
1640 tanks under Section 63A-9-401.
- 1641 (26) The Utah Seismic Safety Commission, as provided in Section 63C-6-104.
- 1642 (27) The Division of Technology Services for technology innovation as provided under

- 1643 Section 63A-16-903.
- 1644 (28) The State Capitol Preservation Board created by Section 63O-2-201.
- 1645 (29) The Office of Administrative Rules for publishing, as provided in Section 63G-3-402.
- 1646 (30) The Colorado River Authority of Utah, created in Title 63M, Chapter 14, Colorado  
1647 River Authority of Utah Act.
- 1648 (31) The Governor's Office of Economic Opportunity to fund the Enterprise Zone Act, as  
1649 provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.
- 1650 (32) The Governor's Office of Economic Opportunity's Rural Employment Expansion  
1651 Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment Expansion  
1652 Program.
- 1653 (33) County correctional facility contracting program for state inmates as described in  
1654 Section 64-13e-103.
- 1655 (34) County correctional facility reimbursement program for state probationary inmates and  
1656 state parole inmates as described in Section 64-13e-104.
- 1657 (35) Programs for the Jordan River Recreation Area as described in Section 65A-2-8.
- 1658 (36) The Division of Human Resource Management user training program, as provided in  
1659 Section 63A-17-106.
- 1660 (37) A public safety answering point's emergency telecommunications service fund, as  
1661 provided in Section 69-2-301.
- 1662 (38) The Traffic Noise Abatement Program created in Section 72-6-112.
- 1663 (39) The money appropriated from the Navajo Water Rights Negotiation Account to the  
1664 Division of Water Rights, created in Section 73-2-1.1, for purposes of participating in a  
1665 settlement of federal reserved water right claims.
- 1666 (40) The Judicial Council for compensation for special prosecutors, as provided in Section  
1667 77-10a-19.
- 1668 (41) A state rehabilitative employment program, as provided in Section 78A-6-210.
- 1669 (42) The Utah Geological Survey, as provided in Section 79-3-401.
- 1670 (43) The Bonneville Shoreline Trail Program created under Section 79-5-503.
- 1671 (44) Adoption document access as provided in Sections 78B-6-141, 78B-6-144, and  
1672 78B-6-144.5.
- 1673 (45) Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent Defense  
1674 Commission.
- 1675 (46) The program established by the Division of Facilities Construction and Management  
1676 under Section 63A-5b-703 under which state agencies receive an appropriation and pay

1677 lease payments for the use and occupancy of buildings owned by the Division of  
1678 Facilities Construction and Management.

1679 (47) The State Tax Commission for reimbursing counties for deferrals in accordance with  
1680 Section [~~59-2-1802.5~~] 59-2a-801.

1681 (48) The Veterinarian Education Loan Repayment Program created in Section 4-2-902.  
1682 Section 42. **Repealer.**

1683 This bill repeals:  
1684 Section **59-2-1801, Definitions.**  
1685 Section **59-2-1806, Fraudulent or negligent representation -- Penalties and interest.**  
1686 Section **59-2-1901, Definitions.**  
1687 Section **59-2-1905, Refund.**  
1688 Section **59-2-1906, County legislative body authority to adopt rules or ordinances.**  
1689 Section 43. **Effective Date.**

1690 This bill takes effect on January 1, 2026.