

**Daniel McCay** proposes the following substitute bill:

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**Property Tax Amendments**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Daniel McCay**

House Sponsor: Steve Eliason

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**3 LONG TITLE**

**4 General Description:**

5 This bill modifies provisions related to property tax.

**6 Highlighted Provisions:**

7 This bill:

- 8 ▶ defines terms;
- 9 ▶ prohibits taxpayers from receiving the property tax relief known as the homeowner's credit unless the taxpayer received the credit for the preceding calendar year;
- 10 ▶ removes requirements for annual inflation adjustments for the homeowner's credit;
- 11 ▶ changes the qualifications, scope, duration, and rates of interest applicable to the discretionary and nondiscretionary property tax deferral programs;
- 12 ▶ prohibits taxpayers from receiving the property tax relief known as indigent abatement unless the taxpayer received the abatement for the preceding calendar year;
- 13 ▶ requires a county auditor to include information on the property tax valuation notice regarding the availability of tax deferral programs and the amount of outstanding taxes and interest for taxpayers who receive a deferral;
- 14 ▶ includes a coordination clause to address substantive and technical conflicts if this bill and H.B. 20, Property Tax Code Recodification, both pass and become law; and
- 15 ▶ makes technical and conforming changes.

**22 Money Appropriated in this Bill:**

23 None

**24 Other Special Clauses:**

25 This bill provides a coordination clause.

26 This bill provides retrospective operation.

**27 Utah Code Sections Affected:**

28 AMENDS:

29       **59-2-919.1**, as last amended by Laws of Utah 2024, Chapter 246  
30       **59-2-1331**, as last amended by Laws of Utah 2024, Chapter 263  
31       **59-2-1343**, as last amended by Laws of Utah 2024, Chapter 263  
32       **59-2-1801**, as last amended by Laws of Utah 2024, Chapters 241, 263  
33       **59-2-1803**, as last amended by Laws of Utah 2023, Chapter 471  
34       **59-2-1804**, as last amended by Laws of Utah 2023, Chapter 354  
35       **63J-1-602.2**, as last amended by Laws of Utah 2024, Chapters 241, 285, 425, and 467

36       **REPEALS AND REENACTS:**

37       **59-2-1208**, as last amended by Laws of Utah 2021, Chapter 391  
38       **59-2-1209**, as last amended by Laws of Utah 2024, Chapter 272  
39       **59-2-1802**, as last amended by Laws of Utah 2024, Chapter 241  
40       **59-2-1802.5**, as last amended by Laws of Utah 2024, Chapter 241

41       **Utah Code Sections affected by Coordination Clause:**

42       **59-2-1208**, as last amended by Laws of Utah 2021, Chapter 391  
43       **59-2-1209**, as last amended by Laws of Utah 2024, Chapter 272  
44       **59-2-1801**, as last amended by Laws of Utah 2024, Chapters 241, 263  
45       **59-2-1802**, as last amended by Laws of Utah 2024, Chapter 241  
46       **59-2-1802.5**, as last amended by Laws of Utah 2024, Chapter 241  
47       **59-2-1804**, as last amended by Laws of Utah 2023, Chapter 354

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

49       Section 1. Section **59-2-919.1** is amended to read:

50       **59-2-919.1 . Notice of property valuation and tax changes.**

51       (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify each owner of real estate who is listed on the assessment roll.

52       (2) The notice described in Subsection (1) shall:

53           (a) except as provided in Subsection (4), be sent to all owners of real property by mail 10 or more days before the day on which:  
54              (i) the county board of equalization meets; and  
55              (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;

56           (b) be on a form that is:

57              (i) approved by the commission; and

- (ii) uniform in content in all counties in the state; and
  - (c) contain for each property:
    - (i) the assessor's determination of the value of the property;
    - (ii) the taxable value of the property;
    - (iii)(A) the deadline for the taxpayer to make an application to appeal the valuation or equalization of the property under Section 59-2-1004; or
    - (B) for property assessed by the commission, the deadline for the taxpayer to apply to the commission for a hearing on an objection to the valuation or equalization of the property under Section 59-2-1007;
    - (iv) for a property assessed by the commission, a statement that the taxpayer may not appeal the valuation or equalization of the property to the county board of equalization;
    - (v) itemized tax information for all applicable taxing entities, including:
      - (A) the dollar amount of the taxpayer's tax liability for the property in the prior year; and
      - (B) the dollar amount of the taxpayer's tax liability under the current rate;
    - (vi) the following, stated separately:
      - (A) the charter school levy described in Section 53F-2-703;
      - (B) the multicounty assessing and collecting levy described in Subsection 59-2-1602(2);
      - (C) the county assessing and collecting levy described in Subsection 59-2-1602 (4);
      - (D) levies for debt service voted on by the public;
      - (E) levies imposed for special purposes under Section 10-6-133.4;
      - (F) for a fiscal year that begins on or after July 1, 2023, the combined basic rate as defined in Section 53F-2-301; and
      - (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
    - (vii) the tax impact on the property;
    - (viii) the date, time, and place of the required public hearing for each entity;
    - (ix) property tax information pertaining to:
      - (A) taxpayer relief;
      - (B) options for payment of taxes;
      - (C) collection procedures; and
      - (D) the residential exemption described in Section 59-2-103;

- (x) information specifically authorized to be included on the notice under this chapter;
  - (xi) the last property review date of the property as described in Subsection 59-2-303.1(1)(c);
  - (xii) instructions on how the taxpayer may obtain additional information regarding the valuation of the property, including the characteristics and features of the property, from at least one of the following sources:
    - (A) a website maintained by the county; or
    - (B) the county assessor's office; [and]
  - (xiii) information describing the availability of property tax deferral options for qualifying residential property owners under Sections 59-2-1802 and 59-2-1802.5, including a telephone number, or a website address on which a telephone is prominently listed, that residential property owners may call to obtain additional information about applying for a deferral;
  - (xiv) for an owner of residential property granted a property tax deferral under Section 59-2-1802 or 59-2-1802.5 and subject to a lien, the total amount of deferred taxes, deferred tax notice charges, and accrued interest that is outstanding; and
  - [xiii] (xv) other information approved by the commission.

taxing entity that is subject to the notice and hearing requirements of Subsection 2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in addition to the information required by Subsection (2):

  - the dollar amount of the taxpayer's tax liability if the proposed increase is approved; the difference between the dollar amount of the taxpayer's tax liability if the proposed increase is approved and the dollar amount of the taxpayer's tax liability under the current rate, placed in close proximity to the information described in Subsection (2)(c)(viii);
  - the percentage increase that the dollar amount of the taxpayer's tax liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's tax liability under the current tax rate; and
  - for each taxing entity proposing a tax increase, the dollar amount of additional ad valorem tax revenue, as defined in Section 59-2-919, that would be generated each year if the proposed tax increase is approved.

Subject to the other provisions of this Subsection (4), a county auditor may, at the county auditor's discretion, provide the notice required by this section to a taxpayer

131 by electronic means if a taxpayer makes an election, according to procedures  
132 determined by the county auditor, to receive the notice by electronic means.

133 (b)(i) If a notice required by this section is sent by electronic means, a county auditor  
134 shall attempt to verify whether a taxpayer receives the notice.

135 (ii) If receipt of the notice sent by electronic means cannot be verified 14 days or  
136 more before the county board of equalization meets and the taxing entity holds a  
137 public hearing on a proposed increase in the certified tax rate, the notice required  
138 by this section shall also be sent by mail as provided in Subsection (2).

139 (c) A taxpayer may revoke an election to receive the notice required by this section by  
140 electronic means if the taxpayer provides written notice to the county auditor on or  
141 before April 30.

142 (d) An election or a revocation of an election under this Subsection (4):

143 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or  
144 before the due date for paying the tax; or  
145 (ii) does not alter the requirement that a taxpayer appealing the valuation or the  
146 equalization of the taxpayer's real property submit the application for appeal  
147 within the time period provided in Subsection 59-2-1004(3).

148 (e) A county auditor shall provide the notice required by this section as provided in  
149 Subsection (2), until a taxpayer makes a new election in accordance with this  
150 Subsection (4), if:

151 (i) the taxpayer revokes an election in accordance with Subsection (4)(c) to receive  
152 the notice required by this section by electronic means; or  
153 (ii) the county auditor finds that the taxpayer's electronic contact information is  
154 invalid.

155 (f) A person is considered to be a taxpayer for purposes of this Subsection (4) regardless  
156 of whether the property that is the subject of the notice required by this section is  
157 exempt from taxation.

158 *The following section is affected by a coordination clause at the end of this bill.*

159 Section 2. Section **59-2-1208** is repealed and reenacted to read:

160 **59-2-1208 . Amount of homeowner's credit -- Limitations -- General Fund as**

161 **source of credit.**

162 (1) Subject to Subsections (2) and (3), for a calendar year beginning on or after January 1,  
163 2024, a claimant may claim a homeowner's credit that does not exceed the following  
164 amounts:

	<u>If household income is</u>	<u>Homeowner's credit</u>
165	<u>\$0 -- \$13,884</u>	<u>\$1,259</u>
166	<u>\$13,885 -- \$18,515</u>	<u>\$1,105</u>
167	<u>\$18,516 -- \$23,141</u>	<u>\$954</u>
168	<u>\$23,142 -- \$27,770</u>	<u>\$726</u>
169	<u>\$27,771 -- \$32,401</u>	<u>\$577</u>
170	<u>\$32,402 -- \$36,754</u>	<u>\$351</u>
171	<u>\$36,755 -- \$40,840</u>	<u>\$197</u>
172		

173 (2) For a calendar year beginning on or after January 1, 2025, an individual may receive the  
 174 homeowner's credit under this section only if the individual received the homeowner's  
 175 credit for the same residence for the preceding calendar year.

176 (3)(a) An individual described in Subsection (2) may not receive the homeowner's credit  
 177 under this section or the abatement described in Subsection 59-2-1202(10)(a) on 20%  
 178 of the fair market value of the residence if:

179 (i) the individual is claimed as a personal exemption on another individual's federal  
 180 income tax return during any portion of a calendar year for which the individual  
 181 seeks to claim the homeowner's credit;

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

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

187 (b) For a calendar year in which a residence is sold, the amount received as a  
 188 homeowner's credit under this section or as an abatement described in Subsection  
 189 59-2-1202(10)(a) on 20% of the fair market value of the residence shall be repaid to  
 190 the county on or before the day on which the sale of the residence closes.

191 (4) A payment for a homeowner's credit allowed by this section, and authorized by Section  
 192 59-2-1204, shall be paid from the General Fund.

193 The following section is affected by a coordination clause at the end of this bill.

194 Section 3. Section **59-2-1209** is repealed and reenacted to read:

195 **59-2-1209 . Amount of renter's credit -- Adjustments -- Renter's credit may be**

196 **claimed only for gross rent that does not constitute a rental assistance payment --**

197 **Calculation of credit when rent includes utilities -- Limitation -- General Fund as source  
198 of credit.**

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

<u>If household income is</u>	<u>Percentage of gross rent allowed as a credit</u>	<u>Maximum credit amount</u>
<u>\$0 -- \$13,884</u>	<u>9.5%</u>	<u>\$1,259</u>
<u>\$13,885 -- \$18,515</u>	<u>8.5%</u>	<u>\$1,105</u>
<u>\$18,516 -- \$23,141</u>	<u>7.0%</u>	<u>\$954</u>
<u>\$23,142 -- \$27,770</u>	<u>5.5%</u>	<u>\$726</u>
<u>\$27,771 -- \$32,401</u>	<u>4.0%</u>	<u>\$577</u>
<u>\$32,402 -- \$36,754</u>	<u>3.0%</u>	<u>\$351</u>
<u>\$36,755 -- \$40,840</u>	<u>2.5%</u>	<u>\$197</u>

210 (b) For a calendar year beginning on or after January 1, 2025, the commission shall  
211 increase or decrease the household income eligibility amounts and the maximum  
212 credit amounts under Subsection (1)(a) by a percentage equal to the percentage  
213 difference between the consumer price index housing for the preceding calendar year  
214 and the consumer price index housing for calendar year 2023.

215 (c) After the commission has adjusted the maximum credit amounts under Subsection  
216 (1)(b), the commission shall increase each maximum credit amount under Subsection  
217 (1)(a) by \$49.

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

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

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

226 (3) For purposes of calculating gross rent when a claimant's rent includes electricity or  
227 natural gas and the utility amount is not itemized in the statement provided in

228 accordance with Section 59-2-1213, the commission shall deduct from rent:

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

230 (b) 13% of rent if the rent includes both electricity and natural gas.

231 (4) An individual may not receive the renter's credit under this section if the individual is:

232 (a) claimed as a personal exemption on another individual's federal income tax return  
233 during any portion of a calendar year for which the individual seeks to claim the  
234 renter's credit; or

235 (b) a dependent with respect to whom another individual claims a tax credit under  
236 Section 24(h)(4), Internal Revenue Code, during any portion of a calendar year for  
237 which the individual seeks to claim the renter's credit.

238 (5) A payment for a renter's credit allowed by this section, and authorized by Section  
239 59-2-1204, shall be paid from the General Fund.

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

241 **59-2-1331 . Property tax due date -- Date tax is delinquent -- Penalty -- Interest --**

242 **Payments -- Refund of prepayment.**

243 (1)(a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and (d),  
244 all property taxes, unless otherwise specifically provided for under Section 59-2-1332,  
245 or other law, and any tax notice charges, are due on November 30 of each year  
246 following the date of levy.

247 (b) If November 30 falls on a Saturday, Sunday, or holiday:

248 (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall  
249 be substituted in Subsection (1)(a) and Subsection 59-2-1332(1) for November 30;  
250 and

251 (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i)  
252 shall be substituted in Subsection 59-2-1332(1) for December 30.

253 (c) If a property tax is paid or postmarked after the due date described in this Subsection  
254 (1) the property tax is delinquent.

255 (d) A county treasurer or other public official, public entity, or public employee may not  
256 require the payment of a property tax before the due date described in this Subsection  
257 (1).

258 (2)(a) Except as provided in Subsections (2)(e), (f), and [(g)(i)] (g), for each parcel, all  
259 delinquent taxes and tax notice charges on each separately assessed parcel are subject  
260 to a penalty of 2.5% of the amount of the delinquent taxes and tax notice charges or  
261 \$10, whichever is greater.

- 262 (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are  
263 paid on or before January 31, the amount of taxes and tax notice charges and penalty  
264 shall bear interest on a per annum basis from the January 1 immediately following  
265 the delinquency date.
- 266 (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the  
267 interest rate is equal to the sum of:  
268 (i) 6%; and  
269 (ii) the federal funds rate target:  
270 (A) established by the Federal Open Markets Committee; and  
271 (B) that exists on the January 1 immediately following the date of delinquency.
- 272 (d) The interest rate described in Subsection (2)(c) may not be:  
273 (i) less than 7%; or  
274 (ii) more than 10%.
- 275 (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent  
276 taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all  
277 tax notice charges, and the penalty are paid on or before the January 31 immediately  
278 following the delinquency date.
- 279 (f) This section does not apply to the costs, charges, and interest rate accruing on any tax  
280 notice charge related to an assessment assessed in accordance with:  
281 (i) Title 11, Chapter 42, Assessment Area Act; or  
282 (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.
- 283 (g)(i) The county shall waive any penalty or interest for a property granted a deferral  
284 in accordance with Section 59-2-1802.1 from the day of the delinquency through  
285 the end of the deferral period.  
286 (ii) For a property granted a deferral in accordance with Section 59-2-1802 or  
287 59-2-1802.5, from the day of the delinquency through the end of the deferral  
288 period:  
289 (A) the county shall waive the penalty described in Subsection (2)(a); and  
290 (B) interest accrues on deferred taxes and tax notice charges in accordance with  
291 Subsection 59-2-1802(8) or 59-2-1802.5(8), as applicable.  
292 [(ii)] (iii) Penalties and interest accrue in accordance with this Subsection (2) on any  
293 tax or tax notice charge that is delinquent after the deferral period ends.
- 294 (3)(a) If the delinquency exceeds one year, the amount of taxes, tax notice charges, and  
295 penalties for that year and all succeeding years shall bear interest until settled in full

- 296 through redemption or tax sale.
- 297 (b) The interest rate to be applied shall be calculated for each year as established under  
298 Subsection (2) and shall apply on each individual year's delinquency until paid.
- 299 (4) The county treasurer may accept and credit on account against taxes and tax notice  
300 charges becoming due during the current year, at any time before or after the tax rates  
301 are adopted, but not subsequent to the date of delinquency, either:
- 302 (a) payments in amounts of not less than \$10; or
- 303 (b) the full amount of the unpaid tax and tax notice charges.
- 304 (5)(a) At any time before the county treasurer provides the tax notice described in  
305 Section 59-2-1317, the county treasurer may refund amounts accepted and credited  
306 on account against taxes and tax notice charges becoming due during the current year.
- 307 (b) Upon recommendation by the county treasurer, the county legislative body shall  
308 adopt rules or ordinances to implement the provisions of this Subsection (5).
- 309 Section 5. Section **59-2-1343** is amended to read:
- 310 **59-2-1343 . Tax sale listing.**
- 311 (1)(a) If any property is not redeemed by March 15 following the lapse of four years  
312 from the date when any item in Subsection (1)(b) became delinquent, the county  
313 treasurer shall immediately file a listing with the county auditor of all properties  
314 whose redemption period is expiring in the nearest forthcoming tax sale to pay all  
315 outstanding property taxes and tax notice charges.
- 316 (b) Except as provided in Subsection (1)(c), a delinquency of any of the following  
317 triggers the tax sale process described in Subsection (1)(a):
- 318 (i) property tax; or
- 319 (ii) a tax notice charge.
- 320 (c) A property tax or a tax notice charge that is deferred in accordance with Section  
321 59-2-1802.1 is delinquent only if full payment of the property tax and any tax notice  
322 charges is not made before the end of the five-year deferral period.
- 323 (d) Taxes and tax notice charges deferred in accordance with Section 59-2-1802 or  
324 59-2-1802.5 become delinquent only if full payment of the following is not made  
325 before the end of the deferral period:
- 326 (i) the taxes and tax notice charges deferred during the deferral period; and
- 327 (ii) interest accrued on the taxes and tax notice charges described in Subsection  
328 (1)(d)(i).
- 329 (2) The listing is known as the "tax sale listing."

330 The following section is affected by a coordination clause at the end of this bill.

331 Section 6. Section **59-2-1801** is amended to read:

332 **59-2-1801 . Definitions.**

333 As used in this part:

334 (1) "Abatement" means a tax abatement described in Section 59-2-1803.

335 (2) "Base year property tax amount" means:

336 (a) for a calendar year in which an eligible owner did not receive a deferral under this part for the preceding calendar year, the amount of property taxes levied on the eligible owner's primary residence for the preceding calendar year; and

339 (b) for a calendar year in which an eligible owner received a deferral under this part for the preceding calendar year, the amount of property taxes levied on the eligible owner's primary residence for the calendar year immediately preceding the calendar year for which the eligible owner first received the deferral.

343 (3) "Current year property tax amount" means the amount of property taxes levied on an eligible owner's primary residence for the current calendar year.

345 [(2)] (4) "Deferral" means a postponement of a tax due date or a tax notice charge granted in accordance with Section 59-2-1802, 59-2-1802.1, or 59-2-1802.5.

347 (5) "Differential property tax amount" means the difference between:

348 (a) the current year property tax amount; and

349 (b) the base year property tax amount.

350 [(3) "Eligible owner" means an owner of an attached or a detached single-family residence:]

351 [(a)(i) who is 75 years old or older on or before December 31 of the year in which the individual applies for a deferral under this part;]

353 [(ii) whose household income does not exceed 200% of the maximum household income certified to a homeowner's credit described in Section 59-2-1208; and]

355 [(iii) whose household liquid resources do not exceed 20 times the amount of property taxes levied on the owner's residence for the preceding calendar year; or]

357 [(b) that is a trust described in Section 59-2-1805 if the grantor of the trust is an individual described in Subsection (3)(a).]]

359 (6) "Eligible owner" means:

360 (a) for a deferral under Section 59-2-1802, an owner of an attached or detached single-family residence:

362 (i)(A) who uses the residence as the owner's primary residence as of January 1 of the calendar year for which the owner applies for the deferral;

- (B) who owns the residence for at least one year as of January 1 of the calendar year for which the owner applies for the deferral;
  - (C) who receives public assistance as defined in Section 59-2-1202;
  - (D) whose household income does not exceed \$45,000; and
  - (E) whose household liquid resources do not exceed 20 times the amount of property taxes levied on the residence for the preceding calendar year; or

(ii) that is a trust described in Section 59-2-1805 if the grantor of the trust is an individual described in Subsection (6)(a)(i); and

(b) for a deferral under Section 59-2-1802.5, an owner of an attached or detached single-family residence:

  - (i)(A) who uses the residence as the owner's primary residence as of January 1 of the calendar year for which the owner applies for the deferral;
  - (B) who owns the residence for at least one year as of January 1 of the calendar year for which the owner applies for the deferral;
  - (C) who is 65 years old or older on or before December 31 of the calendar year for which the owner applies for the deferral;
  - (D) whose household income does not exceed \$55,000; and
  - (E) whose household liquid resources do not exceed 20 times the amount of property taxes levied on the residence for the preceding calendar year; or

(ii) that is a trust described in Section 59-2-1805 if the grantor of the trust is an individual described in Subsection (6)(b)(i).

)] (7) "Household" means the same as that term is defined in Section 59-2-1202.

)] (8) "Household income" means the same as that term is defined in Section 59-2-1202.

)] (9) "Household liquid resources" means the following resources that are not included in an individual's household income and held by one or more members of the individual's household:

  - (a) cash on hand;
  - (b) money in a checking or savings account;
  - (c) savings certificates; and
  - (d) stocks or bonds.

)] (10) "Indigent individual" means a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4), who:

  - (a)(i) is at least 65 years old; or
  - (ii) is less than 65 years old and:

- 398 (A) the county finds that extreme hardship would prevail on the individual if the  
399 county does not defer or abate the individual's taxes; or  
400 (B) the individual has a disability;  
401 (b) has a total household income, as defined in Section 59-2-1202, of less than the  
402 maximum household income certified to a homeowner's credit described in Section  
403 59-2-1208;  
404 (c) resides for at least 10 months of the year in the residence that would be subject to the  
405 requested abatement or deferral; and  
406 (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.

407 [~~8~~] (11) "Property taxes due" means the taxes due on an indigent individual's property:  
408 (a) for which a county granted an abatement under Section 59-2-1803; and  
409 (b) for the calendar year for which the county grants the abatement.

410 [~~9~~] (12) "Property taxes paid" means an amount equal to the sum of:  
411 (a) the amount of property taxes the indigent individual paid for the taxable year for  
412 which the indigent individual applied for the abatement; and  
413 (b) the amount of the abatement the county grants under Section 59-2-1803.

414 [~~10~~] (13) "Qualifying increase" means a valuation that is equal to or more than 150%  
415 higher than the previous year's valuation for property that:  
416 (a) is county assessed; and  
417 (b) on or after January 1 of the previous year and before January 1 of the current year  
418 has not had:  
419 (i) a physical improvement if the fair market value of the physical improvement  
420 increases enough to result in the valuation increase solely as a result of the  
421 physical improvement;  
422 (ii) a zoning change if the fair market value of the real property increases enough to  
423 result in the valuation increase solely as a result of the zoning change; or  
424 (iii) a change in the legal description of the real property, if the fair market value of  
425 the real property increases enough to result in the valuation increase solely as a  
426 result of the change in the legal description of the real property.

427 [~~11~~] (14) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister,  
428 parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a  
429 spouse of any of these individuals.

430 [~~12~~] (15) "Residence" means real property where an individual resides, including:  
431 (a) a mobile home, as defined in Section 41-1a-102; or

- 432 (b) a manufactured home, as defined in Section 41-1a-102.
- 433 [13] (16) "Tax notice charge" means the same as that term is defined in Section  
434 59-2-1301.5.
- 435 *The following section is affected by a coordination clause at the end of this bill.*
- 436 Section 7. Section **59-2-1802** is repealed and reenacted to read:
- 437 **59-2-1802 . Discretionary deferral for eligible owners.**
- 438 (1) An owner of an attached or detached single-family residence may apply to the county  
439 for a discretionary deferral under this section for postponement of a portion of the  
440 property taxes due on the owner's residence if:
- 441 (a) the owner qualifies as an eligible owner under Subsection 59-2-1801(6)(a);  
442 (b) the current year property tax amount exceeds the base year property tax amount; and  
443 (c) there are no delinquent property taxes, delinquent tax notice charges, or outstanding  
444 penalties, interest, or administrative costs related to a delinquent property tax or a  
445 delinquent tax notice charge due on the owner's residence, other than:  
446 (i) taxes and tax notice charges previously deferred under this section; and  
447 (ii) interest accrued on the taxes and tax notice charges described in Subsection  
448 (1)(c)(i).
- 449 (2) A county may grant an application for a deferral under this section if:
- 450 (a) the county determines that the applicant meets the conditions of Subsection (1); and  
451 (b) the applicant complies with the other applicable provisions of this part.
- 452 (3) Of the total amount of taxes and tax notice charges levied on an eligible owner's  
453 primary residence for a calendar year in which the eligible owner receives a deferral  
454 under this section:
- 455 (a) the minimum amount that the eligible owner shall pay is 75% of the base year  
456 property tax amount; and  
457 (b) the maximum amount deferred is the amount exceeding 75% of the base year  
458 property tax amount.
- 459 (4)(a) Except as provided in Subsection (4)(b), the deferral period under this section is  
460 one year.
- 461 (b) The county may extend the deferral period for one or more subsequent one-year  
462 periods if, for each subsequent calendar year in which the eligible owner seeks to  
463 extend the deferral period:
- 464 (i) the eligible owner applies for an extension of the deferral;  
465 (ii) the county determines that the eligible owner has continued to meet the

- 466           conditions of Subsection (1); and
- 467           (iii) the eligible owner complies with the other applicable provisions of this part.
- 468           (c) For purposes of Subsections 59-2-1331(2)(g)(ii) and 59-2-1343(1)(d), the deferral
- 469           period ends on the last day of:
- 470           (i) the initial one-year deferral period, if the county does not extend the deferral
- 471           period under Subsection (4)(b); or
- 472           (ii) the final one-year deferral period subsequently granted, if the county extends the
- 473           deferral period under Subsection (4)(b).
- 474           (5)(a) Taxes and tax notice charges deferred under this section accumulate with interest
- 475           and applicable recording fees as a lien against the residential property.
- 476           (b) A lien described in this Subsection (5) has the same legal status as a lien described in
- 477           Section 59-2-1325.
- 478           (c) To release the lien described in this Subsection (5), an eligible owner shall pay the
- 479           total amount subject to the lien:
- 480           (i) upon the eligible owner selling or otherwise disposing of the residential property;
- 481           or
- 482           (ii) when the residential property is no longer the eligible owner's primary residence.
- 483           (d)(i) Notwithstanding Subsection (5)(c), an eligible owner that receives a deferral
- 484           under this section does not have to pay the deferred taxes, deferred tax notice
- 485           charges, or applicable recording fees when the residential property transfers:
- 486           (A) to the eligible owner's surviving spouse as a result of the eligible owner's
- 487           death; or
- 488           (B) between the eligible owner and a trust described in Section 59-2-1805 for
- 489           which the eligible owner is the grantor.
- 490           (ii) After the residential property transfers to the eligible owner's surviving spouse,
- 491           the deferred taxes, deferred tax notice charges, and applicable recording fees are
- 492           due:
- 493           (A) upon the surviving spouse selling or otherwise disposing of the residential
- 494           property; or
- 495           (B) when the residential property is no longer the surviving spouse's primary
- 496           residence.
- 497           (e) When the deferral period ends:
- 498           (i) the lien becomes due and subject to the collection procedures described in Section
- 499           59-2-1331; and

(ii) the date of levy is the date that the deferral period ends.

(6)(a) If a county grants an eligible owner more than one deferral under this section for the same residential property, including an extension of the deferral period under Subsection (4)(b), the county is not required to submit for recording more than one lien.

(b) Each subsequent deferral relates back to the date of the initial lien filing.

(7)(a) For each residential property for which the county grants a deferral under this section, the county treasurer shall maintain a record that is an itemized account of the total amount of deferred property taxes and deferred tax notice charges subject to the lien.

(b) The record described in this Subsection (7) is the official record of the amount of the lien.

(8) Notwithstanding Subsection 59-2-1331(2)(c), taxes and tax notice charges deferred under this section bear interest at a rate equal to the greater of:

(a) two percentage points below the federal funds rate:

(i) published by the Federal Reserve Bank of New York; and

(ii) that exists on January 1 of the calendar year immediately following the calendar year for which the deferral is granted; and

(b) 1%.

*The following section is affected by a coordination clause at the end of this bill.*

Section 8. Section **59-2-1802.5** is repealed and reenacted to read:

### **59-2-1802.5 . Nondiscretionary deferral for eligible owners.**

(1) An owner of an attached or detached single-family residence may apply to the county for a nondiscretionary deferral under this section for postponement of a portion of the property taxes due on the eligible owner's residence if:

(a) the owner qualifies as an eligible owner under Subsection 59-2-1801(6)(b);

(b) the current year property tax amount exceeds the base year property tax amount; and

(c) there are no delinquent property taxes, delinquent tax notice charges, or outstanding penalties, interest, or administrative costs related to a delinquent property tax or a delinquent tax notice charge due on the owner's residence, other than:

(i) taxes and tax notice charges previously deferred under this section; and

(ii) accrued interest on the taxes and tax notice charges described in Subsection

(1)(c)(i).

(2) A county shall grant an application for a deferral under this section if:

- 534       (a) the county determines that the applicant meets the conditions of Subsection (1); and  
535       (b) the applicant complies with the other applicable provisions of this part.
- 536       (3) Of the total amount of taxes and tax notice charges levied on an eligible owner's  
537       primary residence for a calendar year in which the eligible owner receives a deferral  
538       under this section:
- 539       (a) the eligible owner shall at a minimum pay the base year property tax amount; and  
540       (b) the maximum amount deferred is the differential property tax amount.
- 541       (4)(a) Except as provided in Subsection (4)(b), the deferral period under this section is  
542       one year.
- 543       (b) The county shall extend the deferral period for one or more subsequent one-year  
544       periods if, for each subsequent calendar year in which the eligible owner seeks to  
545       extend the deferral period:
- 546       (i) the eligible owner applies for an extension of the deferral;  
547       (ii) the county determines that the eligible owner has continued to meet the  
548       conditions of Subsection (1); and  
549       (iii) the eligible owner complies with the other applicable provisions of this part.
- 550       (c) For purposes of Subsections 59-2-1331(2)(g)(ii) and 59-2-1343(1)(d), the deferral  
551       period ends on the last day of:
- 552       (i) the initial one-year deferral period, if the county does not extend the deferral  
553       period under Subsection (4)(b); or  
554       (ii) the final one-year deferral period subsequently granted, if the county extends the  
555       deferral period under Subsection (4)(b).
- 556       (5)(a) Taxes and tax notice charges deferred under this section accumulate with interest  
557       and applicable recording fees as a lien against the residential property.
- 558       (b) A lien described in this Subsection (5) has the same legal status as a lien described in  
559       Section 59-2-1325.
- 560       (c) To release the lien described in this Subsection (5), an eligible owner shall pay the  
561       total amount subject to the lien:
- 562       (i) upon the eligible owner selling or otherwise disposing of the residential property;  
563       or  
564       (ii) when the residential property is no longer the eligible owner's primary residence.
- 565       (d)(i) Notwithstanding Subsection (5)(c), an eligible owner that receives a deferral  
566       under this section does not have to pay the deferred taxes, deferred tax notice  
567       charges, or applicable recording fees when the residential property transfers:

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

570 (B) between the eligible owner and a trust described in Section 59-2-1805 for  
571 which the eligible owner is the grantor.

572 (ii) After the residential property transfers to the eligible owner's surviving spouse,  
573 the deferred taxes, deferred tax notice charges, and applicable recording fees are  
574 due:

575 (A) upon the surviving spouse selling or otherwise disposing of the residential  
576 property; or

577 (B) when the residential property is no longer the surviving spouse's primary  
578 residence.

579 (e) When the deferral period ends:

580 (i) the lien becomes due and subject to the collection procedures described in Section  
581 59-2-1331; and

582 (ii) the date of levy is the date that the deferral period ends.

583 (6)(a) If a county grants an eligible owner more than one deferral under this section for  
584 the same residential property, including an extension of the deferral period under  
585 Subsection (4)(b), the county is not required to submit for recording more than one  
586 lien.

587 (b) Each subsequent deferral relates back to the date of the initial lien filing.

588 (7)(a) For each residential property for which the county grants a deferral under this  
589 section, the county treasurer shall maintain a record that is an itemized account of the  
590 total amount of deferred property taxes and deferred tax notice charges subject to the  
591 lien.

592 (b) The record described in this Subsection (7) is the official record of the amount of the  
593 lien.

594 (8) Notwithstanding Subsection 59-2-1331(2)(c), taxes and tax notice charges deferred  
595 under this section bear interest at a rate equal to the greater of:

596 (a) one percentage point below the federal funds rate:

597 (i) published by the Federal Reserve Bank of New York; and

598 (ii) that exists on January 1 of the calendar year immediately following the calendar  
599 year for which the deferral is granted; and

600 (b) 1%.

601 Section 9. Section **59-2-1803** is amended to read:

**59-2-1803 . Tax abatement for indigent individuals -- Maximum amount --****Refund.**

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

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

(b) if the indigent individual, for a calendar year beginning on or after January 1, 2025, received an abatement under this section for the same property for the preceding calendar year; and

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

(i) the [amount provided as a homeowner's] maximum amount available as a renter's credit for the lowest household income bracket as described in Section [59-2-1208] 59-2-1209; or

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

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

*The following section is affected by a coordination clause at the end of this bill.*

Section 10. Section **59-2-1804** is amended to read:

**59-2-1804 . Application for tax deferral or tax abatement.**

(1)(a) Except as provided in Subsection (1)(b) or (2), an applicant for deferral or abatement for the current tax year shall annually file an application on or before September 1 with the county in which the applicant's property is located.

(b) If a county finds good cause exists, the county may extend until December 31 the deadline described in Subsection (1)(a).

(c) An indigent individual may apply and potentially qualify for deferral, abatement, or both.

(2)(a) A county shall extend the default application deadline by one additional year if the applicant had been approved for a deferral under this part in the prior year; or

(b) the county determines that:

(i) the applicant or a member of the applicant's immediate family had an illness or injury that prevented the applicant from filing the application on or before the default application deadline;

- 636 (ii) a member of the applicant's immediate family died during the calendar year of the  
637 default application deadline;  
638 (iii) the failure of the applicant to file the application on or before the default  
639 application deadline was beyond the reasonable control of the applicant; or  
640 (iv) denial of an application would be unjust or unreasonable.

641 (3)(a) An applicant shall include in an application a signed statement that describes the  
642 eligibility of the applicant for deferral or abatement.

643 (b) For an application for a deferral under Section 59-2-1802, the requirements  
644 described in Subsection (3)(a) include:

- 645 (i) proof that the residence for which the applicant seeks the deferral is the applicant's  
646 primary residence;  
647 (ii) proof that the applicant has owned the residence described in Subsection (3)(b)(i)  
648 for a period of at least one year as of January 1 of the calendar year for which the  
649 applicant seeks the deferral;  
650 (iii) proof that the applicant receives public assistance as defined in Section 59-2-1201;  
651 and  
652 (iv) proof of household income.

653 (c) For an application for a deferral under Section 59-2-1802.5, the requirements  
654 described in Subsection (3)(a) include:

- 655 (i) proof that the residence for which the applicant seeks the deferral is the applicant's  
656 primary residence;  
657 (ii) proof that the applicant has owned the residence described in Subsection (3)(c)(i)  
658 for a period of at least one year as of January 1 of the calendar year for which the  
659 applicant seeks the deferral;  
660 (iii) proof of age; and  
661 (iv) proof of household income.

662 [(3)(a) An applicant shall include in an application a signed statement that describes the  
663 eligibility of the applicant for deferral or abatement.]

664 [(b) For an application for a deferral under Section 59-2-1802.5, the requirements  
665 described in Subsection (3)(a) include:]

- 666 [(i) proof that the applicant resides at the single-family residence for which the  
667 applicant seeks the deferral;]  
668 [(ii) proof of age; and]  
669 [(iii) proof of household income.]

670 (4) Both spouses shall sign an application if the application seeks a deferral or abatement on  
671 a residence:

- 672 (a) in which both spouses reside; and  
673 (b) that the spouses own as joint tenants.

674 (5) If an applicant is dissatisfied with a county's decision on the applicant's application for  
675 deferral or abatement, the applicant may appeal the decision to the commission in  
676 accordance with Section 59-2-1006.

677 (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
678 commission may make rules to implement this section.

679 Section 11. Section **63J-1-602.2** is amended to read:

**63J-1-602.2 . List of nonlapsing appropriations to programs.**

680 Appropriations made to the following programs are nonlapsing:

681 (1) The Legislature and the Legislature's committees.

683 (2) The State Board of Education, including all appropriations to agencies, line items, and  
684 programs under the jurisdiction of the State Board of Education, in accordance with  
685 Section 53F-9-103.

686 (3) The Rangeland Improvement Act created in Section 4-20-101.

687 (4) The Percent-for-Art Program created in Section 9-6-404.

688 (5) The LeRay McAllister Working Farm and Ranch Fund created in Section 4-46-301.

689 (6) The Utah Lake Authority created in Section 11-65-201.

690 (7) Dedicated credits accrued to the Utah Marriage Commission as provided under  
691 Subsection 17-16-21(2)(d)(ii).

692 (8) The Wildlife Land and Water Acquisition Program created in Section 23A-6-205.

693 (9) Sanctions collected as dedicated credits from Medicaid providers under Subsection  
694 26B-3-108(7).

695 (10) The primary care grant program created in Section 26B-4-310.

696 (11) The Opiate Overdose Outreach Pilot Program created in Section 26B-4-512.

697 (12) The Utah Health Care Workforce Financial Assistance Program created in Section  
698 26B-4-702.

699 (13) The Rural Physician Loan Repayment Program created in Section 26B-4-703.

700 (14) The Utah Medical Education Council for the:

- 701 (a) administration of the Utah Medical Education Program created in Section 26B-4-707;  
702 (b) provision of medical residency grants described in Section 26B-4-711; and  
703 (c) provision of the forensic psychiatric fellowship grant described in Section 26B-4-712.

- 704 (15) The Division of Services for People with Disabilities, as provided in Section 26B-6-402.
- 705 (16) The Communication Habits to reduce Adolescent Threats (CHAT) Pilot Program  
706 created in Section 26B-7-122.
- 707 (17) Funds that the Department of Alcoholic Beverage Services retains in accordance with  
708 Subsection 32B-2-301(8)(a) or (b).
- 709 (18) The General Assistance program administered by the Department of Workforce  
710 Services, as provided in Section 35A-3-401.
- 711 (19) The Utah National Guard, created in Title 39A, National Guard and Militia Act.
- 712 (20) The Search and Rescue Financial Assistance Program, as provided in Section  
713 53-2a-1102.
- 714 (21) The Emergency Medical Services Grant Program in Section 53-2d-207.
- 715 (22) The Motorcycle Rider Education Program, as provided in Section 53-3-905.
- 716 (23) The Utah Board of Higher Education for teacher preparation programs, as provided in  
717 Section 53B-6-104.
- 718 (24) Innovation grants under Section 53G-10-608, except as provided in Subsection  
719 53G-10-608(6).
- 720 (25) The Division of Fleet Operations for the purpose of upgrading underground storage  
721 tanks under Section 63A-9-401.
- 722 (26) The Division of Technology Services for technology innovation as provided under  
723 Section 63A-16-903.
- 724 (27) The State Capitol Preservation Board created by Section 63O-2-201.
- 725 (28) The Office of Administrative Rules for publishing, as provided in Section 63G-3-402.
- 726 (29) The Colorado River Authority of Utah, created in Title 63M, Chapter 14, Colorado  
727 River Authority of Utah Act.
- 728 (30) The Governor's Office of Economic Opportunity to fund the Enterprise Zone Act, as  
729 provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.
- 730 (31) The Governor's Office of Economic Opportunity's Rural Employment Expansion  
731 Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment Expansion  
732 Program.
- 733 (32) County correctional facility contracting program for state inmates as described in  
734 Section 64-13e-103.
- 735 (33) County correctional facility reimbursement program for state probationary inmates and  
736 state parole inmates as described in Section 64-13e-104.
- 737 (34) Programs for the Jordan River Recreation Area as described in Section 65A-2-8.

- 738 (35) The Division of Human Resource Management user training program, as provided in  
739 Section 63A-17-106.
- 740 (36) A public safety answering point's emergency telecommunications service fund, as  
741 provided in Section 69-2-301.
- 742 (37) The Traffic Noise Abatement Program created in Section 72-6-112.
- 743 (38) The money appropriated from the Navajo Water Rights Negotiation Account to the  
744 Division of Water Rights, created in Section 73-2-1.1, for purposes of participating in a  
745 settlement of federal reserved water right claims.
- 746 (39) The Judicial Council for compensation for special prosecutors, as provided in Section  
747 77-10a-19.
- 748 (40) A state rehabilitative employment program, as provided in Section 78A-6-210.
- 749 (41) The Utah Geological Survey, as provided in Section 79-3-401.
- 750 (42) The Bonneville Shoreline Trail Program created under Section 79-5-503.
- 751 (43) Adoption document access as provided in Sections 78B-6-141, 78B-6-144, and  
752 78B-6-144.5.
- 753 (44) Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent Defense  
754 Commission.
- 755 (45) The program established by the Division of Facilities Construction and Management  
756 under Section 63A-5b-703 under which state agencies receive an appropriation and pay  
757 lease payments for the use and occupancy of buildings owned by the Division of  
758 Facilities Construction and Management.
- 759 [~~(46) The State Tax Commission for reimbursing counties for deferrals in accordance with  
760 Section 59-2-1802.5.~~]
- 761 [~~(47)~~] (46) The Veterinarian Education Loan Repayment Program created in Section 4-2-902.
- 762 **Section 12. Effective Date.**
- 763 This bill takes effect on May 7, 2025.
- 764 **Section 13. Retrospective operation.**
- 765 This bill has retrospective operation for a taxable year beginning on or after January 1,  
766 2025.
- 767 **Section 14. Coordinating S.B. 197 with H.B. 20.**
- 768 If S.B. 197, Property Tax Amendments, and H.B. 20, Property Tax Code Recodification,  
769 both pass and become law, the Legislature intends that, on January 1, 2026:
- 770 (1) Section 59-2-1208, repealed and reenacted in S.B. 197, be renumbered to Section  
771 59-2a-305;

- 772 (2)(a) Section 59-2-1209, repealed and reenacted in S.B. 197, be renumbered to Section  
773 59-2a-205; and  
774 (b) Subsection 59-2-1209(1)(b), enacted in S.B. 197, be replaced with the following  
775 language:  
776 "(b) For a calendar year beginning on or after January 1, 2025, the commission  
777 shall increase or decrease the household income eligibility amounts and the  
778 maximum credit amounts under Subsection (1)(a) by a percentage equal to the  
779 percentage difference between the consumer price index for the preceding calendar  
780 year and the consumer price index for calendar year 2023.";  
781 (3) the following definition be inserted alphabetically as a new subsection in Section  
782 59-2a-101 (renumbered from Section 59-2-1202 in H.B. 20) and that the remaining  
783 subsections be renumbered accordingly:  
784 ""Base year property tax amount"" means:  
785 (a) for a calendar year in which an eligible owner did not receive a deferral under this  
786 chapter for the preceding calendar year, the amount of property taxes levied on the  
787 eligible owner's primary residence for the preceding calendar year; and  
788 (b) for a calendar year in which an eligible owner received a deferral under this  
789 chapter for the preceding calendar year, the amount of property taxes levied on the  
790 eligible owner's primary residence for the calendar year immediately preceding the  
791 calendar year for which the eligible owner first received the deferral.";  
792 (4) the following definition be inserted alphabetically as a new subsection in Section  
793 59-2a-101 (renumbered from Section 59-2-1202 in H.B. 20) and that the remaining  
794 subsections be renumbered accordingly:  
795 ""Current year property tax amount"" means the amount of property taxes levied on an  
796 eligible owner's primary residence for the current calendar year.";  
797 (5) the following definition be inserted alphabetically as a new subsection in Section  
798 59-2a-101 (renumbered from Section 59-2-1202 in H.B. 20) and that the remaining  
799 subsections be renumbered accordingly:  
800 ""Differential property tax amount"" means the difference between:  
801 (a) the current year property tax amount; and  
802 (b) the base year property tax amount.";  
803 (6) Subsection 59-2a-101(9), enacted in H.B. 20, be replaced with the following language:  
804 ""Eligible owner"" means:  
805 (a) for a deferral under Section 59-2a-701, an owner of an attached or detached

806 single-family residence:  
807 (i) (A) who uses the residence as the owner's primary residence as of January 1 of the  
808 calendar year for which the owner applies for the deferral;  
809 (B) who owns the residence for at least one year as of January 1 of the calendar year  
810 for which the owner applies for the deferral;  
811 (C) who receives public assistance;  
812 (D) whose household income does not exceed \$45,000; and  
813 (E) whose household liquid resources do not exceed 20 times the amount of property  
814 taxes levied on the residence for the preceding calendar year; or  
815 (ii) that is a trust described in Section 59-2a-109 if the grantor of the trust is an  
816 individual described in Subsection (6)(a)(i); and  
817 (b) for a deferral under Section 59-2a-901, an owner of an attached or detached  
818 single-family residence:  
819 (i) (A) who uses the residence as the owner's primary residence as of January 1 of the  
820 calendar year for which the owner applies for the deferral;  
821 (B) who owns the residence for at least one year as of January 1 of the calendar year  
822 for which the owner applies for the deferral;  
823 (C) who is 65 years old or older on or before December 31 of the calendar year for  
824 which the owner applies for the deferral;  
825 (D) whose household income does not exceed \$55,000; and  
826 (E) whose household liquid resources do not exceed 20 times the amount of property  
827 taxes levied on the residence for the preceding calendar year; or  
828 (ii) that is a trust described in Section 59-2a-109 if the grantor of the trust is an  
829 individual described in Subsection (6)(b)(i).";  
830 (7) Section 59-2-1802, repealed and reenacted in S.B. 197, be renumbered to Section  
831 59-2a-701;  
832 (8) Section 59-2-1802.5, repealed and reenacted in S.B. 197, be renumbered to Section  
833 59-2a-901; and  
834 (9) Subsection 59-2-1804(3), enacted in S.B. 197, be replaced with the following language:  
835 "(3) (a) An applicant shall include in an application a signed statement that describes  
836 the eligibility of the applicant for deferral or abatement.  
837 (b) For an application for a deferral under Section 59-2a-701, the requirements  
838 described in Subsection (3)(a) include:  
839 (i) proof that the residence for which the applicant seeks the deferral is the applicant's

840        primary residence;  
841        (ii) proof that the applicant has owned the residence described in Subsection (3)(b)(i)  
842        for a period of at least one year as of January 1 of the calendar year for which the  
843        applicant seeks the deferral;  
844        (iii) proof that the applicant receives public assistance; and  
845        (iv) proof of household income.  
846        (c) For an application for a deferral under Section 59-2a-901, the requirements  
847        described in Subsection (3)(a) include:  
848        (i) proof that the residence for which the applicant seeks the deferral is the applicant's  
849        primary residence;  
850        (ii) proof that the applicant has owned the residence described in Subsection (3)(c)(i)  
851        for a period of at least one year as of January 1 of the calendar year for which the  
852        applicant seeks the deferral;  
853        (iii) proof of age; and  
854        (iv) proof of household income.".