

4th Sub. S.B. 78
Property Tax Relief Amendments

House Amendments

Amendment 3

March 05, 2026 07:14 PM

Representative **R. Neil Walter** proposes the following amendments:

1. *Line 868 through 874:*

- 868 (A) are adopted by a resolution or ordinance of the county legislative body; and
869 (B) conform to rules the commission makes in accordance with Title 63G,
870 Chapter 3, Utah Administrative Rulemaking Act.
871 (5) (a) ~~{Subject to appropriation, the}~~ **The** Multicounty Appraisal Trust may use money in
the
872 fund to:
873 (i) make loans to counties to pay the costs to the county and impacted taxing entities
874 from the county's granting of deferrals under Chapter 2a, Part 9, Nondiscretionary

2. *Line 1120 through 1133:*

- 1120 (ii) for the calendar year for which the exemption is granted; or
1121 ~~[(d)](b)~~ for a veteran claimant:
1122 ~~[(+)]~~
1123 ~~[(A)](i)~~ **(A)** the taxes due for which the county or the commission grants an exemption;
1124 and
1125 ~~[(B)]~~ **{(ii)} (B)** for the calendar year for which the exemption is granted~~[-and] {;}~~ **; and**
(ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:
(A) owned by the veteran claimant; and
(B) assessed for the calendar year for which the county grants an exemption.
1126 ~~[(ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:]~~
1127 ~~[(A) owned by the veteran claimant; and]~~
1128 ~~[(B) assessed for the calendar year for which the county grants an exemption.]~~
1129 (23) "Property taxes paid" means an amount equal to the sum of:
1130 (a) the amount of property taxes~~[-, and for a veteran claimant, uniform fee,]~~ **, and for a veteran**
claimant, uniform fee, paid for the
1131 taxable year for which the individual applied for relief described in this chapter; and
1132 (b) the amount of the relief the county grants under this chapter.
1133 ~~[(24) "Public assistance" means:]~~

3. *Line 1697 through 1707:*

- 1697 (1) the amendments to Subsection 59-2-1602(1)(b) in S.B. 78 not be made;

- 1698 (2) Subsection 59-2-1602(1)(e), enacted in S.B. 206, be amended to read:"(e) Except as provided
1700 in Subsection (6), the program manager may spend money
1701 the Division of Finance allocates to the program manager only for STATS."; and
1701 (3) Subsection 59-2-1602(5), enacted in S.B. 78, be renumbered and amended to read:"(6) (a)
1704 { **Subject to appropriation, the** } **The** program manager may use money in the fund to:(i) make
1705 loans to counties to pay the costs to the county and impacted taxing entities
1707 resulting from the county's granting of deferrals under Chapter 2a, Part 9,
1705 Nondiscretionary Deferral for Eligible Owners; and(ii) pay the program manager's administrative
1707 costs in making loans under this
1707 Subsection (6).(b) A county or impacted taxing entity that receives loan proceeds under this