



28 **59-2-1102**, as last amended by Laws of Utah 2024, Chapter 254

29

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

31 Section 1. Section **59-2-1102** is amended to read:

32 **59-2-1102 . Application for exemption to county board of equalization -- Request**  
 33 **for additional information or hearing -- Appeal -- Exceptions -- Annual statement --**  
 34 **Revocation.**

35 ~~[(1)(a) For property assessed under Part 3, County Assessment, the county board of~~  
 36 ~~equalization may, after giving notice in a manner prescribed by rule, determine~~  
 37 ~~whether certain property within the county is exempt from taxation.]~~

38 ~~[(b) The decision of the county board of equalization described in Subsection (1)(a) shall:]~~

39 ~~[(i) be in writing; and]~~

40 ~~[(ii) include:]~~

41 ~~[(A) a statement of facts; and]~~

42 ~~[(B) the statutory basis for its decision.]~~

43 ~~[(e) Except as provided in Subsection (10)(a), a copy of the decision described in~~  
 44 ~~Subsection (1)(a) shall be sent on or before May 15 to the person applying for the~~  
 45 ~~exemption.]~~

46 (1) As used in this section, "exclusive use exemption" means the same as that term is  
 47 defined in Section 59-2-1101.

48 (2) Except as provided in Subsection ~~[(7) and subject to Subsection (8)]~~ (5) or (7)(a), a  
 49 county board of equalization may not grant an exemption under this part unless the  
 50 person affected or the person's agent:

51 (a) submits a written application to the county board of equalization on or before March  
 52 1 of the year for which the exemption is sought; and

53 (b) verifies the application by signed statement.

54 (3)(a) The county board of equalization may require a person making an application for  
 55 exemption to provide additional information regarding the application, appear before  
 56 the county board of equalization ~~[and]~~ in a hearing to be examined under oath, or both.

57 (b) If the county board of equalization requires a person making an application for  
 58 exemption to provide additional information, appear before the county board of  
 59 equalization in a hearing, or both, the county board of equalization may not grant an  
 60 exemption unless the person affected or the person's agent appears and answers all  
 61 questions pertinent to the inquiry, as requested.

62           ~~[(4)]~~ (c) ~~[For the]~~ If the county board of equalization requests a hearing on the  
63                    application, the county board of equalization may subpoena any witnesses, and hear  
64                    and take any evidence in relation to the pending application.

65   ~~[(5)]~~ (4)(a) Except as provided in Subsection ~~[(10)(b)]~~ (7)(b), if a person files an  
66                    application in accordance with this section for an exemption under this part, the  
67                    county board of equalization shall ~~[hold hearings and]~~ render to the applicant a  
68                    written decision ~~[to determine any exemption on or before May 1 in each year]~~ on the  
69                    application on or before the date on which the county assessor is required to complete  
70                    and deliver the assessment book, as specified in Section 59-2-311, for the year in  
71                    which the application is filed.

72   (b) The county board of equalization's written decision on an application under this  
73                    Subsection (4) shall include a notice informing the property owner of the right to file  
74                    an appeal with the commission under Section 59-2-1006 if the property owner is  
75                    dissatisfied with the written decision.

76   ~~[(6)]~~ (c) ~~[Any person that made an exemption application and is dissatisfied with the~~  
77                    decision of the county board of equalization regarding any exemption] An applicant  
78                    for an exemption may appeal to the commission ~~[under]~~ in accordance with Section  
79                    59-2-1006 if the applicant is dissatisfied with the county board of equalization's  
80                    written decision on the application under this Subsection (4).

81   ~~[(7)]~~ (5)(a) A county board of equalization may not require an owner of property to file  
82                    an application in accordance with this section to claim an exemption for the property  
83                    under the following:

- 84                    (i) Subsection 59-2-1101(3)(a)(i);  
85                    (ii) Subsection 59-2-1101(3)(a)(vi) or (viii);  
86                    (iii) Section 59-2-1110;  
87                    (iv) Section 59-2-1111;  
88                    (v) Section 59-2-1112;  
89                    (vi) Section 59-2-1113; or  
90                    (vii) Section 59-2-1114.

91   (b) A county board of equalization may not require an owner of property to file an  
92                    application in accordance with this section to claim an exemption for the property  
93                    described in Subsection 59-2-1101(3)(a)(ii) or (iii) unless the property is property  
94                    described in Subsection 59-2-1101(1)(j)(ii).

95   ~~[(8)]~~

96        ~~[(a) Except as provided in Subsection (8)(b), for property described in Subsection~~  
 97            ~~59-2-1101(3)(a)(iv) or (v), a county board of equalization shall, consistent with~~  
 98            ~~Subsection (9), require an owner of that property to file an application in accordance~~  
 99            ~~with this section to claim an exemption for that property.]~~

100        ~~[(b)]~~ (c) A county board of equalization may not require an owner of property described  
 101            in Subsection 59-2-1101(3)(a)(iv) or (v) to file an application ~~[under Subsection (8)(a)]~~  
 102            in accordance with this section to claim an exemption for that property if:

103            (i) ~~the owner filed an application [under Subsection (8)(a)]~~ for an exemption in  
 104                    accordance with this section;

105            (ii) the county board of equalization determines that the owner may claim an  
 106                    exemption for that property; and

107            (iii) the exemption described in Subsection ~~[(8)(b)(ii)]~~ (5)(c)(ii) is in effect.

108        ~~[(e)]~~ (6)(f) (a) For the time period that an owner is granted an exemption in accordance  
 109            with this section for property described in Subsection 59-2-1101(3)(a)(iv) or (v), a  
 110            county board of equalization shall require the owner to file an annual statement on or  
 111            before March 1 on a form prescribed by the commission establishing that the  
 112            property continues to be eligible for the exemption.

113        ~~[(f)]~~ (b)(i) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking  
 114            Act, the commission shall make rules providing:

115            (A) the form for the annual statement required by Subsection ~~[(8)(e)(f)]~~ (6)(a);

116            (B) the contents of the form for the annual statement required by Subsection [  
 117                    ~~(8)(e)(f)]~~ (6)(a); and

118            (C) procedures and requirements for making the annual statement required by  
 119                    Subsection ~~[(8)(e)(f)]~~ (6)(a).

120        ~~[(f)]~~ (ii) The commission shall make the form described in Subsection ~~[(8)(e)(f)(A)]~~  
 121                    (6)(b)(i)(A) available to counties.

122        ~~[(d)]~~ (c) ~~[On or before April 1, a]~~ If an owner of exempt property described in Subsection  
 123            59-2-1101(3)(a)(iv) or (v) fails to timely file the annual statement required by  
 124            Subsection (6)(a), the county board of equalization shall~~[notify each property owner~~  
 125            ~~that fails to timely file an annual statement in accordance with Subsection (8)(e) of~~  
 126            ~~the county board of equalization's intent to revoke the exemption.] :~~

127            (i) revoke the exemption for that property; and

128            (ii) notify the property owner of the revocation on or before April 1 of the year in  
 129                    which the property owner fails to timely file the annual statement.

- 130           ~~[(e)]~~ (d) An owner of exempt property described in Subsection 59-2-1101(3)(a)(iv) or (v)  
131           may file the annual statement ~~[described in Subsection (8)(e)]~~ required by Subsection  
132           (6)(a) after March 1 if the property owner:
- 133           (i) files the annual statement on or before March 31; and
  - 134           (ii) includes a statement of facts establishing that the property owner was unable to  
135           file the annual statement on or before March 1 due to one of the following  
136           conditions and no other responsible party was capable of filing the annual  
137           statement:
    - 138           (A) a medical emergency of the property owner, an immediate family member of  
139           the property owner, or the property owner's agent;
    - 140           (B) the death of the property owner, an immediate family member of the property  
141           owner, or the property owner's agent; or
    - 142           (C) other extraordinary and unanticipated circumstances.
- 143           ~~[(9)]~~ (7)(a) ~~For purposes of this Subsection (9), "exclusive use exemption" means the~~  
144           ~~same as that term is defined in Section 59-2-1101.]~~
- 145           ~~[(b)]~~ (a) For purposes of Subsection ~~[(1)(a)]~~ (2), when a person acquires property on or  
146           after January 1 that qualifies for an exclusive use exemption, that person may apply  
147           for the exclusive use exemption on or before the later of:
- 148           (i) ~~[the day set by rule as the deadline for filing a property tax exemption application]~~  
149           June 1 of the year in which the property is acquired; or
  - 150           (ii) 120 days after the day on which the property is acquired.
- 151           ~~[(10)]~~
- 152           ~~[(a)]~~ (b) Notwithstanding Subsection ~~[(1)(e)]~~ (4), if a person files an application for an  
153           exclusive use exemption under this Subsection ~~[(9), a]~~ (7), the county board of  
154           equalization shall ~~[send a copy of the decision described in Subsection (1)(e)]~~ to the  
155           person applying for the exemption] render to the applicant a written decision on the  
156           application on or before the later of:
- 157           (i) May 15; or
  - 158           (ii) ~~[45]~~ 90 days after the day on which the application for the exemption is filed.
- 159           (c) The county board of equalization's written decision on an application under this  
160           Subsection (7) shall include a notice informing the property owner of the right to file  
161           an appeal with the commission under Section 59-2-1006 if the property owner is  
162           dissatisfied with the county board of equalization's written decision.
- 163           (d) An applicant for an exclusive use exemption may appeal to the commission in

164 accordance with Section 59-2-1006 if the applicant is dissatisfied with the county  
165 board of equalization's written decision on the application under this Subsection (7).

166 ~~[(b) Notwithstanding Subsection (5), if an application for an exemption is filed under~~  
167 ~~Subsection (9), a county board of equalization shall hold the hearing and render the~~  
168 ~~decision described in Subsection (5) on or before the later of:]~~

169 ~~[(i) May 1; or]~~

170 ~~[(ii) 30 days after the day on which the application for the exemption is filed.]~~

171 (8)(a) If a county board of equalization has reason to believe that property granted an  
172 exemption under this part may no longer qualify for an exemption, the county board  
173 of equalization may, after giving notice to the property owner in a manner prescribed  
174 by rule:

175 (i) determine whether the property continues to qualify for an exemption under this  
176 part; and

177 (ii) render to the applicant a written decision revoking the exemption for that property  
178 if the county board of equalization determines that the property no longer qualifies  
179 for an exemption under this part.

180 (b) The county board of equalization's written decision to revoke an exemption under  
181 this Subsection (8) shall include a notice informing the property owner of the right to  
182 file an appeal with the commission under Section 59-2-1006 if the property owner is  
183 dissatisfied with the written decision.

184 (c) An owner of property for which the county board of equalization renders a written  
185 decision to revoke an exemption under this Subsection (8) may appeal to the  
186 commission in accordance with Section 59-2-1006 if the property owner is  
187 dissatisfied with the county board of equalization's written decision.

188 **Section 2. Effective Date.**

189 This bill takes effect on January 1, 2027.