

Veteran Armed Forces Property Tax Exemption Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jill Koford

Senate Sponsor:

LONG TITLE**General Description:**

This bill amends the application requirements for claiming a property tax exemption available to military members who are disabled or killed in the line of duty or their surviving family members.

Highlighted Provisions:

This bill:

- clarifies that a veteran claimant generally needs to apply only once for the property tax exemption available to military members who are disabled or killed in the line of duty or their surviving family members;
- provides the circumstances under which a county may require reapplication;
- provides the circumstances under which a county may require a statement of disability or other proof of disability; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2a-501, as renumbered and amended by Laws of Utah 2025, Chapter 172

59-2a-502, as renumbered and amended by Laws of Utah 2025, Chapter 172

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

Section 1. Section **59-2a-501** is amended to read:

59-2a-501 . Veteran armed forces exemption amount.

- (1) ~~[In accordance with this part, the]~~ The amount of taxable value of eligible property described in Subsection (2) or (3) is exempt from taxation~~[if the eligible property is~~

owned by a veteran claimant].

- (2)(a) Except as provided in Subsection (3), the amount of taxable value of eligible property that is exempt under Subsection (1) is equal to the percentage of disability described in the statement of disability multiplied by the adjusted taxable value limit.
- (b) The amount of an exemption calculated under Subsection (2)(a) may not exceed the taxable value of the eligible property.
- (c) A county shall consider a veteran with a disability to have a 100% disability, regardless of the percentage of disability described on the statement of disability, if the United States Department of Veterans Affairs certifies the veteran in the classification of individual unemployability.
- (d) A county may not allow an exemption claimed under this section if the percentage of disability listed on the statement of disability is less than 10%.
- (3) The amount of taxable value of eligible property that is exempt under Subsection (1) is equal to the total taxable value of the veteran claimant's eligible property if the property is owned by:
- (a) the unmarried surviving spouse of a veteran who was killed in action or died in the line of duty;
- (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or
- (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a disability:
- (i) who served in the military service of the United States or the state [~~prior to~~] before January 1, 1921; and
- (ii) whose percentage of disability described in the statement of disability is 10% or more.
- (4) For purposes of this [~~section and Section 59-2a-502~~] exemption, an individual who received an honorable or general discharge from military service of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces:
- (a) is presumed to be a citizen of the United States; and
- (b) may not be required to provide additional proof of citizenship to establish that the individual is a citizen of the United States.
- (5) The Department of Veterans and Military Affairs created in Section 71A-1-201 shall, through an informal hearing held in accordance with Title 63G, Chapter 4, Administrative Procedures Act, resolve each dispute arising under this section

concerning an individual's status as a veteran with a disability.

Section 2. Section **59-2a-502** is amended to read:

59-2a-502 . Application -- Rulemaking authority.

(1) A veteran claimant may claim an exemption ~~[in accordance with]~~ described in Section 59-2a-501~~[-and this section]~~ if the veteran claimant:

(a) owns the property eligible for the exemption at any time during the calendar year for which the veteran claimant claims the exemption~~[-]~~ ; and

(b) complies with this section.

(2)(a) ~~[Except as provided in -]~~ Unless an exception described in Section 59-2a-108 or Subsection (3) or (5) applies, a veteran claimant shall file~~[-]~~ an application for an exemption described in Section 59-2a-501 on or before September 1 of the calendar year for which the veteran claimant is first applying for the exemption~~[-]~~ .

(b) ~~[an application for an exemption described in Section 59-2a-501]~~ A veteran claimant shall file the application with the county in which the veteran claimant resides on September 1 of ~~[that]~~ the calendar year for which the veteran claimant is applying for the exemption.

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

(i) a copy of the veteran's certificate of discharge from military service or other satisfactory evidence of eligible military service; and

(ii) for an application submitted under the circumstances described in Subsection (4)(a), a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (4)(a) takes effect.

~~[(e)]~~ (d) A veteran claimant who is claiming an exemption for a veteran with a disability or a deceased veteran with a disability shall ensure that~~[-as part of the application described in this Subsection (2);]~~ the county has on file~~[-for the veteran related to the exemption;]~~ a statement of disability for the veteran with a disability or the deceased veteran with a disability.

~~[(d)]~~ (e) If a veteran claimant is in compliance with Subsection ~~[(2)(e)]~~ (2)(d), a county may not require the veteran claimant to file another statement of disability or other proof of disability, except under the following circumstances:

(i) the percentage of disability has changed for the veteran with a disability or the deceased veteran with a disability; or

(ii) the veteran claimant is not the same individual who filed ~~[an]~~ the application for the exemption~~[-for the calendar year immediately preceding the current calendar~~

- 99 year].
- 100 ~~[(e)]~~ (f) A county that receives an application described in Subsection (2)(a) shall provide
- 101 the veteran claimant, within 30 days after the day on which the county received the
- 102 application, ~~[provide the veteran claimant]~~ with a receipt that states that the county
- 103 received the veteran claimant's application.
- 104 (3) A county shall extend the September 1 application deadline by one additional year if[
105 ~~on or after January 4, 2004~~]:
- 106 (a) a military entity issues a written decision on or after January 4, 2004, that:
- 107 (i)(A) for a ~~[potential]~~ veteran claimant who is a living veteran, determines the
- 108 veteran is a veteran with a disability; or
- 109 (B) for a ~~[potential]~~ veteran claimant who is the unmarried surviving spouse or
- 110 minor orphan of a deceased veteran, determines the deceased veteran was a
- 111 deceased veteran with a disability at the time the deceased veteran with a
- 112 disability died; and
- 113 (ii) takes effect in a year before the current calendar year; or
- 114 (b) the county legislative body determines that:
- 115 (i) the veteran claimant or a member of the veteran claimant's immediate family had
- 116 an illness or injury that prevented the veteran claimant from filing the application
- 117 on or before the September 1 application deadline;
- 118 (ii) a member of the veteran claimant's immediate family died during the calendar
- 119 year of the September 1 application deadline;
- 120 (iii) the veteran claimant was not physically present in the state for a time period of at
- 121 least six consecutive months during the calendar year of the September 1
- 122 application deadline; or
- 123 (iv) the failure of the veteran claimant to file the application on or before the
- 124 September 1 application deadline:
- 125 (A) would be against equity or good conscience; and
- 126 (B) was beyond the reasonable control of the veteran claimant.
- 127 (4)(a) A county shall allow a veteran claimant to amend an application described in
- 128 Subsection ~~[(2)(b)]~~ (2) after the application deadline if, on or after January 4, 2004, a
- 129 military entity issues a written decision:
- 130 (i) that the percentage of disability has changed:
- 131 (A) for a veteran with a disability, if the veteran with a disability is the veteran
- 132 claimant; or

- (B) for a deceased veteran with a disability, if the claimant is the unmarried surviving spouse or minor orphan of a deceased veteran with a disability; and
- (ii) that takes effect in a year before the current calendar year.
- (b) A veteran claimant who files an amended application under Subsection (4)(a) shall include a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (4)(a) takes effect.
- (5)(a) A qualifying disabled veteran claimant may submit an application described in Subsection ~~[(2)(b)]~~ (2) before the qualifying disabled veteran claimant owns a residence if the qualifying disabled veteran claimant:
- (i) intends to purchase the residence as evidenced by a real estate purchase contract or similar documentation;
 - (ii) files the application in the county where the residence that the qualifying disabled veteran claimant intends to purchase is located; and
 - (iii) intends to use the residence as the qualifying disabled veteran claimant's primary residence.
- (b)(i) The county shall process the application and send the qualifying disabled veteran claimant a receipt, which shall also include documentation that:
- (A) the application is preliminarily approved or denied; and
 - (B) if the application is preliminarily approved, the amount of the qualifying disabled veteran claimant's tax exemption calculated in accordance with Section 59-2a-501.
- (ii) The county shall provide the receipt within 15 business days after the day on which the county received the application.
- (6) After issuing the receipt described in Subsection ~~[(2)(e)]~~ (2)(f) or (5)(b), a county may not require a veteran claimant to file another application under Subsection (2) or (5), except under the following circumstances relating to the veteran claimant:
- (a) the veteran claimant applies all or a portion of an exemption to tangible personal property;
 - (b) the percentage of disability changes for a veteran with a disability or a deceased veteran with a disability;
 - (c) the veteran with a disability dies;
 - (d) ~~[a change in the veteran claimant's]~~ ownership of the veteran claimant's primary residence changes;
 - (e) ~~[a change in]~~ the veteran claimant's occupancy of the primary residence for which the

167 veteran claimant claims an exemption [~~under this section~~] changes; or
168 (f) for an exemption relating to a deceased veteran with a disability or a veteran who was
169 killed in action or died in the line of duty, the veteran claimant is not the same
170 individual who filed an application for the exemption[~~for the calendar year~~
171 ~~immediately preceding the current calendar year~~].

172 (7) A county may verify that real property for which a veteran claimant applies for an
173 exemption is the veteran claimant's primary residence.

174 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
175 commission may, by rule:

176 (a) establish procedures and requirements for amending an application described in
177 Subsection (2);

178 (b) for purposes of Subsection (3)(b), define the terms:

179 (i) "immediate family"; or

180 (ii) "physically present";

181 (c) for purposes of Subsection (3)(b), provide the circumstances under which the failure
182 of a veteran claimant to file an application on or before the September 1 application
183 deadline:

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

185 (ii) is beyond the reasonable control of a veteran claimant; or

186 (d) for purposes of Subsection (5)(a), establish the type of documentation that is
187 evidence of intent to purchase.

188 **Section 3. Effective Date.**

189 This bill takes effect on May 6, 2026.

190 **Section 4. Retrospective operation.**

191 This bill has retrospective operation to January 1, 2026.