

Daniel McCay proposes the following substitute bill:

**Property Tax Relief Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Daniel McCay**

House Sponsor:

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**LONG TITLE**

**General Description:**

This bill modifies property tax relief provisions.

**Highlighted Provisions:**

This bill:

- defines terms;
- authorizes counties to provide specified forms of property tax relief to individuals within the county through county relief programs, at a county's discretion;
- establishes requirements for a county's provision of property tax relief through a county relief program, including requirements for:
  - conducting a public hearing and providing notice before approving the county relief program;
  - approving the county relief program by ordinance; and
  - imposing a county relief levy and distributing revenue collected from the levy to impacted taxing entities;
- clarifies appeal rights for individuals to whom a county denies property tax relief;
- repeals existing property tax relief provisions; 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:

**59-2-919.1** [~~Effective 07/01/26~~] (**Effective 01/01/27**), as last amended by Laws of Utah 2025, Chapter 518

29 **59-2-924 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, First Special  
30 Session, Chapter 15

31 **59-2-1317 (Effective 01/01/27)**, as last amended by Laws of Utah 2025, First Special  
32 Session, Chapter 17

33 **59-2a-101 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
34 Chapter 172

35 REPEALS AND REENACTS:

36 **59-2a-102 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
37 Chapter 172

38 **59-2a-103 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
39 Chapter 172

40 **59-2a-104 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
41 Chapter 172

42 **59-2a-105 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
43 Chapter 172

44 REPEALS:

45 **59-2a-106 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
46 Chapter 172

47 **59-2a-107 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
48 Chapter 172

49 **59-2a-108 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
50 Chapter 172

51 **59-2a-109 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
52 Chapter 172

53 **59-2a-110 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
54 Chapter 172

55 **59-2a-201 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172

56 **59-2a-202 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
57 Chapter 172

58 **59-2a-203 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
59 Chapter 172

60 **59-2a-204 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
61 Chapter 172

62 **59-2a-205 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,

63 Chapter 172  
64 **59-2a-206 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
65 Chapter 172  
66 **59-2a-301 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
67 Chapter 172  
68 **59-2a-302 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172  
69 **59-2a-303 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
70 Chapter 172  
71 **59-2a-304 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
72 Chapter 172  
73 **59-2a-305 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
74 Chapter 172  
75 **59-2a-401 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
76 Chapter 172  
77 **59-2a-402 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
78 Chapter 172  
79 **59-2a-501 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
80 Chapter 172  
81 **59-2a-502 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
82 Chapter 172  
83 **59-2a-601 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172  
84 **59-2a-602 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
85 Chapter 172  
86 **59-2a-701 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
87 Chapter 172  
88 **59-2a-702 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172  
89 **59-2a-801 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
90 Chapter 172  
91 **59-2a-802 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172  
92 **59-2a-901 (Effective 01/01/27)**, as renumbered and amended by Laws of Utah 2025,  
93 Chapter 172  
94 **59-2a-902 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172  
95 **59-2a-903 (Effective 01/01/27)**, as enacted by Laws of Utah 2025, Chapter 172  
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97 *Be it enacted by the Legislature of the state of Utah:*

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

99 **59-2-919.1** [~~(Effective 07/01/26)~~] (Effective 01/01/27). **Notice of property valuation**  
100 **and tax changes.**

- 101 (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or  
102 before July 22 of each year, shall notify each owner of real estate who is listed on the  
103 assessment roll.
- 104 (2) The notice described in Subsection (1) shall:
- 105 (a) except as provided in Subsection (5), be sent to all owners of real property by mail  
106 10 or more days before the day on which:
- 107 (i) the county board of equalization meets; and  
108 (ii) the taxing entity holds a public hearing on the proposed increase in the certified  
109 tax rate;
- 110 (b) be on a form that is:
- 111 (i) approved by the commission; and  
112 (ii) uniform in content in all counties in the state; and
- 113 (c) contain for each property:
- 114 (i) the assessor's determination of the value of the property;  
115 (ii) the taxable value of the property;  
116 (iii) for property assessed by the county assessor:
- 117 (A) instructions on how the taxpayer may file an application with the county  
118 board of equalization to appeal the valuation or equalization of the property  
119 under Section 59-2-1004, including instructions for filing an application  
120 through electronic means; and
- 121 (B) the deadline for the taxpayer to make an application to appeal the valuation or  
122 equalization of the property under Section 59-2-1004;
- 123 (iv) for property assessed by the commission:
- 124 (A) instructions on how the taxpayer may file an application with the commission  
125 for a hearing on an objection to the valuation or equalization of the property  
126 under Section 59-2-1007;
- 127 (B) the deadline for the taxpayer to apply to the commission for a hearing on an  
128 objection to the valuation or equalization of the property under Section  
129 59-2-1007; and
- 130 (C) a statement that the taxpayer may not appeal the valuation or equalization of

- 131 the property to the county board of equalization;
- 132 (v) itemized tax information for all applicable taxing entities, including:
- 133 (A) the dollar amount of the taxpayer's tax liability for the property in the prior
- 134 year; and
- 135 (B) the dollar amount of the taxpayer's tax liability under the current rate;
- 136 (vi) the following, stated separately:
- 137 (A) the charter school levy described in Section 53F-2-703;
- 138 (B) the multicounty assessing and collecting levy described in Subsection
- 139 59-2-1602(2);
- 140 (C) the county assessing and collecting levy described in Subsection 59-2-1602(4);
- 141 (D) levies for debt service voted on by the public;
- 142 (E) levies imposed for special purposes under Section 10-6-133.4;
- 143 (F) the minimum basic tax rate as defined in Section 53F-2-301; [~~and~~]
- 144 (G) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);
- 145 and
- 146 (H) if applicable, a county relief levy as described in Section 59-2a-104;
- 147 (vii) the tax impact on the property;
- 148 (viii) the date, time, and place of the required public hearing for each entity;
- 149 (ix) property tax information pertaining to:
- 150 (A) taxpayer relief; and
- 151 (B) the residential exemption described in Section 59-2-103;
- 152 (x) information specifically authorized to be included on the notice under this chapter;
- 153 (xi) the last property review date of the property as described in Subsection
- 154 59-2-303.1(1)(c);
- 155 (xii) instructions on how the taxpayer may obtain additional information regarding
- 156 the valuation of the property, including the characteristics and features of the
- 157 property, from:
- 158 (A) a website maintained by the county; or
- 159 (B) the statewide web portal developed and maintained by the Multicounty
- 160 Appraisal Trust under Subsection 59-2-1606(5)(a) for uniform access to
- 161 property characteristics and features; and
- 162 (xiii) other information approved by the commission.
- 163 (3) If a taxing entity that is subject to the notice and hearing requirements of Subsection
- 164 59-2-919(4) proposes a tax increase, the notice described in Subsection (1) shall state, in

- 165 addition to the information required by Subsection (2):
- 166 (a) the dollar amount of the taxpayer's tax liability if the proposed increase is approved;
- 167 (b) the difference between the dollar amount of the taxpayer's tax liability if the
- 168 proposed increase is approved and the dollar amount of the taxpayer's tax liability
- 169 under the current rate, placed in close proximity to the information described in
- 170 Subsection (2)(c)(viii);
- 171 (c) the percentage increase that the dollar amount of the taxpayer's tax liability under the
- 172 proposed tax rate represents as compared to the dollar amount of the taxpayer's tax
- 173 liability under the current tax rate; and
- 174 (d) for each taxing entity proposing a tax increase, the dollar amount of additional ad
- 175 valorem tax revenue, as defined in Section 59-2-919, that would be generated each
- 176 year if the proposed tax increase is approved.
- 177 (4) In addition to any other tax relief information required under Subsection (2)(c)(ix)(A), a
- 178 notice sent to a residential property shall:
- 179 (a) state, "If you are 65 years old or older, disabled, or experiencing extreme hardship,
- 180 and this property is your primary residence, you may be eligible to defer payment of
- 181 this property tax."; and
- 182 (b) include a telephone number, or a website address on which a telephone number is
- 183 prominently listed, that the property owner may call to obtain additional information
- 184 about applying for a deferral.
- 185 (5)(a) Subject to the other provisions of this Subsection (5), a county auditor may
- 186 provide, at the county auditor's discretion, the notice required by this section to a
- 187 taxpayer by electronic means if a taxpayer makes an election, according to
- 188 procedures determined by the county auditor, to receive the notice by electronic
- 189 means.
- 190 (b)(i) If a county auditor sends a notice required by this section by electronic means,
- 191 the county auditor shall attempt to verify whether a taxpayer receives the notice.
- 192 (ii) If the county auditor cannot verify receipt of the notice sent by electronic means
- 193 14 days or more before the county board of equalization meets and the taxing
- 194 entity holds a public hearing on a proposed increase in the certified tax rate, the
- 195 county auditor shall send the notice required by this section by mail as provided in
- 196 Subsection (2).
- 197 (c) A taxpayer may revoke an election to receive the notice required by this section by
- 198 electronic means if the taxpayer provides written notice to the county auditor on or

- 199 before April 30.
- 200 (d) An election or a revocation of an election under this Subsection (5):
- 201 (i) does not relieve a taxpayer of the duty to pay a tax due under this chapter on or
- 202 before the due date for paying the tax; or
- 203 (ii) does not alter the requirement that a taxpayer appealing the valuation or the
- 204 equalization of the taxpayer's real property submit the application for appeal
- 205 within the time period provided in Subsection 59-2-1004(3).
- 206 (e) A county auditor shall provide the notice required by this section as provided in
- 207 Subsection (2), until a taxpayer makes a new election in accordance with this
- 208 Subsection (5), if:
- 209 (i) the taxpayer revokes an election in accordance with Subsection (5)(c) to receive
- 210 the notice required by this section by electronic means; or
- 211 (ii) the county auditor finds that the taxpayer's electronic contact information is
- 212 invalid.
- 213 (f) A person is considered to be a taxpayer for purposes of this Subsection (5) regardless
- 214 of whether the property that is the subject of the notice required by this section is
- 215 exempt from taxation.

216 Section 2. Section **59-2-924** is amended to read:

217 **59-2-924 (Effective 01/01/27). Definitions -- Report of valuation of property to**

218 **county auditor and commission -- Transmittal by auditor to governing bodies --**

219 **Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget**

220 **-- Notice provided by the commission.**

- 221 (1) As used in this section:
- 222 (a)(i) "Ad valorem property tax revenue" means revenue collected in accordance with
- 223 this chapter minus revenue the taxing entity receives in accordance with
- 224 Subsection 59-2a-104(4).
- 225 (ii) "Ad valorem property tax revenue" does not include:
- 226 (A) interest;
- 227 (B) penalties;
- 228 (C) collections from redemptions; or
- 229 (D) revenue received by a taxing entity from personal property that is
- 230 semiconductor manufacturing equipment assessed by a county assessor in
- 231 accordance with Part 3, County Assessment.
- 232 (b) "Adjusted tax increment" means the same as that term is defined in Section

- 233 17C-1-102.
- 234 (c)(i) "Aggregate taxable value of all property taxed" means:
- 235 (A) the aggregate taxable value of all real property a county assessor assesses in  
236 accordance with Part 3, County Assessment, for the current year;
- 237 (B) the aggregate taxable value of all real and personal property the commission  
238 assesses in accordance with Part 2, Assessment of Property, for the current  
239 year; and
- 240 (C) the aggregate year end taxable value of all personal property a county assessor  
241 assesses in accordance with Part 3, County Assessment, contained on the prior  
242 year's tax rolls of the taxing entity.
- 243 (ii) "Aggregate taxable value of all property taxed" does not include the aggregate  
244 year end taxable value of personal property that is:
- 245 (A) semiconductor manufacturing equipment assessed by a county assessor in  
246 accordance with Part 3, County Assessment; and
- 247 (B) contained on the prior year's tax rolls of the taxing entity.
- 248 (d) "Base taxable value" means:
- 249 (i) for an authority created under Section 11-58-201, the same as that term is defined  
250 in Section 11-58-102;
- 251 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,  
252 the same as that term is defined in Section [~~11-59-207~~] 11-59-208;
- 253 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section  
254 11-70-201, the same as that term is defined in Section 11-70-101;
- 255 (iv) for an agency created under Section 17C-1-201.5, the same as that term is  
256 defined in Section 17C-1-102;
- 257 (v) for an authority created under Section 63H-1-201, the same as that term is defined  
258 in Section 63H-1-102;
- 259 (vi) for a host local government, the same as that term is defined in Section  
260 63N-2-502;
- 261 (vii) for a housing and transit reinvestment zone or convention center reinvestment  
262 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit  
263 Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;
- 264 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part  
265 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80,  
266 Part 5, Home Ownership Promotion Zone, a property's taxable value as shown

- 267 upon the assessment roll last equalized during the base year, as that term is  
268 defined in Section 10-21-101 or Section 17-80-101;
- 269 (ix) for a first home investment zone created under Title 63N, Chapter 3, Part 16,  
270 First Home Investment Zone Act, a property's taxable value as shown upon the  
271 assessment roll last equalized during the base year, as that term is defined in  
272 Section 63N-3-1601;
- 273 (x) for a major sporting event venue zone created under Title 63N, Chapter 3, Part  
274 17, Major Sporting Event Venue Zone Act, a property's taxable value as shown  
275 upon the assessment roll last equalized during the property tax base year, as that  
276 term is defined in Section 63N-3-1701; or
- 277 (xi) for an electrical energy development zone [~~created~~] designated under Section  
278 79-6-1104, the value of the property within an electrical energy development  
279 zone, as shown on the assessment roll last equalized before the [~~creation~~]  
280 designation of the electrical energy development zone, as that term is defined in  
281 Section 79-6-1104.
- 282 (e) "Centrally assessed benchmark value" means an amount equal to the average year  
283 end taxable value of real and personal property the commission assesses in  
284 accordance with Part 2, Assessment of Property, for the previous three calendar  
285 years, adjusted for taxable value attributable to:
- 286 (i) an annexation to a taxing entity;
- 287 (ii) an incorrect allocation of taxable value of real or personal property the  
288 commission assesses in accordance with Part 2, Assessment of Property; or
- 289 (iii) a change in value as a result of a change in the method of apportioning the value  
290 prescribed by the Legislature, a court, or the commission in an administrative rule  
291 or administrative order.
- 292 (f) "Centrally assessed industry" means the following industry classes the commission  
293 assesses in accordance with Part 2, Assessment of Property:
- 294 (i) air carrier;
- 295 (ii) coal;
- 296 (iii) coal load out property;
- 297 (iv) electric generation;
- 298 (v) electric rural;
- 299 (vi) electric utility;
- 300 (vii) gas utility;

- 301 (viii) ground access property;
- 302 (ix) land only property;
- 303 (x) liquid pipeline;
- 304 (xi) metalliferous mining;
- 305 (xii) nonmetalliferous mining;
- 306 (xiii) oil and gas gathering;
- 307 (xiv) oil and gas production;
- 308 (xv) oil and gas water disposal;
- 309 (xvi) railroad;
- 310 (xvii) sand and gravel; and
- 311 (xviii) uranium.
- 312 (g)(i) "Centrally assessed new growth" means the greater of:
- 313 (A) for each centrally assessed industry, zero; or
- 314 (B) the amount calculated by subtracting the centrally assessed benchmark value
- 315 for each centrally assessed industry, adjusted for prior year end incremental
- 316 value, from the taxable value of real and personal property the commission
- 317 assesses in accordance with Part 2, Assessment of Property, for each centrally
- 318 assessed industry for the current year, adjusted for current year incremental
- 319 value.
- 320 (ii) "Centrally assessed new growth" does not include a change in value for a
- 321 centrally assessed industry as a result of a change in the method of apportioning
- 322 the value prescribed by the Legislature, a court, or the commission in an
- 323 administrative rule or administrative order.
- 324 (h) "Certified tax rate" means a tax rate that will provide the same ad valorem property
- 325 tax revenue for a taxing entity as was budgeted by that taxing entity for the prior year.
- 326 (i) "Community reinvestment agency" means the same as that term is defined in Section
- 327 17C-1-102.
- 328 (j) "Eligible new growth" means the greater of:
- 329 (i) zero; or
- 330 (ii) the sum of:
- 331 (A) locally assessed new growth;
- 332 (B) centrally assessed new growth; and
- 333 (C) project area new growth or hotel property new growth.
- 334 (k) "Host local government" means the same as that term is defined in Section

- 335 63N-2-502.
- 336 (l) "Hotel property" means the same as that term is defined in Section 63N-2-502.
- 337 (m) "Hotel property new growth" means an amount equal to the incremental value that is
- 338 no longer provided to a host local government as incremental property tax revenue.
- 339 (n) "Incremental property tax revenue" means the same as that term is defined in Section
- 340 63N-2-502.
- 341 (o) "Incremental value" means:
- 342 (i) for an authority created under Section 11-58-201, the amount calculated by
- 343 multiplying:
- 344 (A) the difference between the taxable value and the base taxable value of the
- 345 property that is located within a project area and on which property tax
- 346 differential is collected; and
- 347 (B) the number that represents the percentage of the property tax differential that
- 348 is paid to the authority;
- 349 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,
- 350 an amount calculated by multiplying:
- 351 (A) the difference between the current assessed value of the property and the base
- 352 taxable value; and
- 353 (B) the number that represents the percentage of the property tax augmentation, as
- 354 defined in Section [~~11-59-207~~] 11-59-208, that is paid to the Point of the
- 355 Mountain State Land Authority;
- 356 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section
- 357 11-70-201, the amount calculated by multiplying:
- 358 (A) the difference between the taxable value for the current year and the base
- 359 taxable value of the property that is located within a project area; and
- 360 (B) the number that represents the percentage of enhanced property tax revenue,
- 361 as defined in Section 11-70-101;
- 362 (iv) for an agency created under Section 17C-1-201.5, the amount calculated by
- 363 multiplying:
- 364 (A) the difference between the taxable value and the base taxable value of the
- 365 property located within a project area and on which tax increment is collected;
- 366 and
- 367 (B) the number that represents the adjusted tax increment from that project area
- 368 that is paid to the agency;

- 369 (v) for an authority created under Section 63H-1-201, the amount calculated by  
370 multiplying:
- 371 (A) the difference between the taxable value and the base taxable value of the  
372 property located within a project area and on which property tax allocation is  
373 collected; and
- 374 (B) the number that represents the percentage of the property tax allocation from  
375 that project area that is paid to the authority;
- 376 (vi) for a housing and transit reinvestment zone or convention center reinvestment  
377 zone created in accordance with Title 63N, Chapter 3, Part 6, Housing and Transit  
378 Reinvestment Zone Act, an amount calculated by multiplying:
- 379 (A) the difference between the taxable value and the base taxable value of the  
380 property that is located within a housing and transit reinvestment zone or  
381 convention center reinvestment zone and on which tax increment is collected;  
382 and
- 383 (B) the number that represents the percentage of the tax increment that is paid to  
384 the housing and transit reinvestment zone or convention center reinvestment  
385 zone;
- 386 (vii) for a host local government, an amount calculated by multiplying:
- 387 (A) the difference between the taxable value and the base taxable value of the  
388 hotel property on which incremental property tax revenue is collected; and
- 389 (B) the number that represents the percentage of the incremental property tax  
390 revenue from that hotel property that is paid to the host local government;
- 391 (viii) for a home ownership promotion zone created under Title 10, Chapter 21, Part  
392 5, Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80,  
393 Part 5, Home Ownership Promotion Zone, an amount calculated by multiplying:
- 394 (A) the difference between the taxable value and the base taxable value of the  
395 property that is located within a home ownership promotion zone and on which  
396 tax increment is collected; and
- 397 (B) the number that represents the percentage of the tax increment that is paid to  
398 the home ownership promotion zone;
- 399 (ix) for a first home investment zone created in accordance with Title 63N, Chapter  
400 3, Part 16, First Home Investment Zone Act, an amount calculated by multiplying:
- 401 (A) the difference between the taxable value and the base taxable value of the  
402 property that is located within a first home investment zone and on which tax

- 403 increment is collected; and
- 404 (B) the number that represents the percentage of the tax increment that is paid to
- 405 the first home investment zone;
- 406 (x) for a major sporting event venue zone created [~~pursuant to~~] in accordance with
- 407 Title 63N, Chapter 3, Part 17, Major Sporting Event Venue Zone Act, an amount
- 408 calculated by multiplying:
- 409 (A) the difference between the taxable value and the base taxable value of the
- 410 property located within a qualified development zone for a major sporting
- 411 event venue zone and upon which property tax increment is collected; and
- 412 (B) the number that represents the percentage of tax increment that is paid to the
- 413 major sporting event venue zone, as approved by a major sporting event venue
- 414 zone committee described in Section 63N-1a-1706; or
- 415 (xi) for an electrical energy development zone [~~created~~] designated under Section
- 416 79-6-1104, the amount calculated by multiplying:
- 417 (A) the difference between the taxable value and the base taxable value of the
- 418 property that is located within the electrical energy developmental zone; and
- 419 (B) the number that represents the percentage of the tax increment that is paid to a
- 420 community reinvestment agency and the Electrical Energy Development
- 421 Investment Fund created in Section 79-6-1105.
- 422 (p)(i) "Locally assessed new growth" means the greater of:
- 423 (A) zero; or
- 424 (B) the amount calculated by subtracting the year end taxable value of real
- 425 property the county assessor assesses in accordance with Part 3, County
- 426 Assessment, for the previous year, adjusted for prior year end incremental
- 427 value from the taxable value of real property the county assessor assesses in
- 428 accordance with Part 3, County Assessment, for the current year, adjusted for
- 429 current year incremental value.
- 430 (ii) "Locally assessed new growth" does not include a change in:
- 431 (A) value as a result of factoring in accordance with Section 59-2-704, reappraisal,
- 432 or another adjustment;
- 433 (B) assessed value based on whether a property is allowed a residential exemption
- 434 for a primary residence under Section 59-2-103;
- 435 (C) assessed value based on whether a property is assessed under Part 5, Farmland
- 436 Assessment Act; or

437 (D) assessed value based on whether a property is assessed under Part 17, Urban  
438 Farming Assessment Act.

439 (q) "Project area" means:

440 (i) for an authority created under Section 11-58-201, the same as that term is defined  
441 in Section 11-58-102;

442 (ii) for the Utah Fairpark Area Investment and Restoration District created in Section  
443 11-70-201, the same as that term is defined in Section 11-70-101;

444 (iii) for an agency created under Section 17C-1-201.5, the same as that term is  
445 defined in Section 17C-1-102;

446 (iv) for an authority created under Section 63H-1-201, the same as that term is  
447 defined in Section 63H-1-102;

448 (v) for a housing and transit reinvestment zone or convention center reinvestment  
449 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit  
450 Reinvestment Zone Act, the same as that term is defined in Section 63N-3-602;

451 (vi) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,  
452 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part  
453 5, Home Ownership Promotion Zone, the same as that term is defined in Section  
454 10-21-101 or Section 17-80-101;

455 (vii) for a first home investment zone created under Title 63N, Chapter 3, Part 16,  
456 First Home Investment Zone Act, the same as that term is defined in Section  
457 63N-3-1601; or

458 (viii) for a major sporting event venue zone established under Title 63N, Chapter 3,  
459 Part 17, Major Sporting Event Venue Zone Act, the qualified development zone,  
460 as defined in Section 63N-3-1701.

461 (r) "Project area new growth" means:

462 (i) for an authority created under Section 11-58-201, an amount equal to the  
463 incremental value that is no longer provided to an authority as property tax  
464 differential;

465 (ii) for the Point of the Mountain State Land Authority created in Section 11-59-201,  
466 an amount equal to the incremental value that is no longer provided to the Point of  
467 the Mountain State Land Authority as property tax augmentation, as defined in  
468 Section [~~11-59-207~~] 11-59-208;

469 (iii) for the Utah Fairpark Area Investment and Restoration District created in Section  
470 11-70-201, an amount equal to the incremental value that is no longer provided to

- 471 the Utah Fairpark Area Investment and Restoration District;
- 472 (iv) for an agency created under Section 17C-1-201.5, an amount equal to the  
473 incremental value that is no longer provided to an agency as tax increment;
- 474 (v) for an authority created under Section 63H-1-201, an amount equal to the  
475 incremental value that is no longer provided to an authority as property tax  
476 allocation;
- 477 (vi) for a housing and transit reinvestment zone or convention center reinvestment  
478 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit  
479 Reinvestment Zone Act, an amount equal to the incremental value that is no  
480 longer provided to a housing and transit reinvestment zone or convention center  
481 reinvestment zone as tax increment;
- 482 (vii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,  
483 Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part  
484 5, Home Ownership Promotion Zone, an amount equal to the incremental value  
485 that is no longer provided to a home ownership promotion zone as tax increment;
- 486 (viii) for a first home investment zone created under Title 63N, Chapter 3, Part 16,  
487 First Home Investment Zone Act, an amount equal to the incremental value that is  
488 no longer provided to a first home investment zone as tax increment; or
- 489 (ix) for a major sporting event venue zone created under Title 63N, Chapter 3, Part  
490 17, Major Sporting Event Venue Zone Act, an amount equal to the incremental  
491 value that is no longer provided to the creating entity of a major sporting event  
492 venue zone as property tax increment.
- 493 (s) "Project area incremental revenue" means the same as that term is defined in Section  
494 17C-1-1001.
- 495 (t) "Property tax allocation" means the same as that term is defined in Section 63H-1-102.
- 496 (u) "Property tax differential" means the same as that term is defined in Sections  
497 11-58-102 and 79-6-1104.
- 498 (v) "Subtraction" means the amount of revenue the taxing entity receives in the prior  
499 year in accordance with Subsection 59-2a-104(4).
- 500 [(+)] (w) "Tax increment" means:
- 501 (i) for a project created under Section 17C-1-201.5, the same as that term is defined  
502 in Section 17C-1-102;
- 503 (ii) for a housing and transit reinvestment zone or convention center reinvestment  
504 zone created under Title 63N, Chapter 3, Part 6, Housing and Transit

- 505                    Reinvestment Zone Act, the same as the term "property tax increment" is defined  
506                    in Section 63N-3-602;
- 507                    (iii) for a home ownership promotion zone created under Title 10, Chapter 21, Part 5,  
508                    Home Ownership Promotion Zone for Municipalities, or Title 17, Chapter 80, Part  
509                    5, Home Ownership Promotion Zone, the same as that term is defined in Section  
510                    10-21-101 or Section 17-80-101;
- 511                    (iv) for a first home investment zone created under Title 63N, Chapter 3, Part 16,  
512                    First Home Investment Zone Act, the same as that term is defined in Section  
513                    63N-3-1601; or
- 514                    (v) for a major sporting event venue zone created under Title 63N, Chapter 3, Part  
515                    17, Major Sporting Event Venue Zone Act, property tax increment, as that term is  
516                    defined in Section 63N-3-1701.
- 517                    (2) Before June 1 of each year, each county assessor shall deliver to the county auditor and  
518                    the commission the following statements:
- 519                    (a) a statement containing the aggregate valuation of all taxable real property a county  
520                    assessor assesses in accordance with Part 3, County Assessment, for each taxing  
521                    entity; and
- 522                    (b) a statement containing the taxable value of all personal property a county assessor  
523                    assesses in accordance with Part 3, County Assessment, from the prior year end  
524                    values.
- 525                    (3) The county auditor shall, on or before June 8, transmit to the governing body of each  
526                    taxing entity:
- 527                    (a) the statements described in Subsections (2)(a) and (b);
- 528                    (b) an estimate of the revenue from personal property;
- 529                    (c) the certified tax rate; and
- 530                    (d) all forms necessary to submit a tax levy request.
- 531                    (4)(a) Except as otherwise provided in this section, the certified tax rate shall be  
532                    calculated by dividing the ad valorem property tax revenue that a taxing entity  
533                    budgeted for the prior year minus subtractions by the amount calculated under  
534                    Subsection (4)(b).
- 535                    (b) For purposes of Subsection (4)(a), the legislative body of a taxing entity shall  
536                    calculate an amount as follows:
- 537                    (i) calculate for the taxing entity the difference between:
- 538                    (A) the aggregate taxable value of all property taxed; and

- 539 (B) any adjustments for current year incremental value;
- 540 (ii) after making the calculation required by Subsection (4)(b)(i), calculate an amount
- 541 determined by increasing or decreasing the amount calculated under Subsection
- 542 (4)(b)(i) by the average of the percentage net change in the value of taxable
- 543 property for the equalization period for the three calendar years immediately
- 544 preceding the current calendar year;
- 545 (iii) after making the calculation required by Subsection (4)(b)(ii), calculate the
- 546 product of:
- 547 (A) the amount calculated under Subsection (4)(b)(ii); and
- 548 (B) the percentage of property taxes collected for the five calendar years
- 549 immediately preceding the current calendar year; and
- 550 (iv) after making the calculation required by Subsection (4)(b)(iii), calculate an
- 551 amount determined by:
- 552 (A) multiplying the percentage of property taxes collected for the five calendar
- 553 years immediately preceding the current calendar year by eligible new growth;
- 554 and
- 555 (B) subtracting the amount calculated under Subsection (4)(b)(iv)(A) from the
- 556 amount calculated under Subsection (4)(b)(iii).
- 557 (5) A certified tax rate for a taxing entity described in this Subsection (5) shall be calculated
- 558 as follows:
- 559 (a) except as provided in Subsection (5)(b) or (c), for a new taxing entity, the certified
- 560 tax rate is zero;
- 561 (b) for a municipality incorporated on or after July 1, 1996, the certified tax rate is:
- 562 (i) in a county of the first, second, or third class, the levy imposed for municipal-type
- 563 services under Title 17, Chapter 78, Part 5, Provision of Municipal-Type Services
- 564 to Unincorporated Areas; and
- 565 (ii) in a county of the fourth, fifth, or sixth class, the levy imposed for general county
- 566 purposes and such other levies imposed solely for the municipal-type services
- 567 identified in Section 17-78-501 and Subsection 17-63-101(23);
- 568 (c) for a community reinvestment agency that received all or a portion of a taxing
- 569 entity's project area incremental revenue in the prior year under Title 17C, Chapter 1,
- 570 Part 10, Agency Taxing Authority, the certified tax rate is calculated as described in
- 571 Subsection (4) except that the commission shall treat the total revenue transferred to
- 572 the community reinvestment agency as ad valorem property tax revenue that the

- 573 taxing entity budgeted for the prior year; and
- 574 (d) for debt service voted on by the public, the certified tax rate is the actual levy  
575 imposed by that section, except that a certified tax rate for the following levies shall  
576 be calculated in accordance with Section 59-2-913 and this section:
- 577 (i) a school levy provided for under Section 53F-8-301, 53F-8-302, or 53F-8-303; and  
578 (ii) a levy to pay for the costs of state legislative mandates or judicial or  
579 administrative orders under Section 59-2-1602.
- 580 (6)(a) A taxing entity may impose a judgment levy under Section 59-2-1328 or  
581 59-2-1330 at a rate that is sufficient to generate only the revenue required to satisfy  
582 one or more eligible judgments.
- 583 (b) The ad valorem property tax revenue generated by a judgment levy described in  
584 Subsection (6)(a) may not be considered in establishing a taxing entity's aggregate  
585 certified tax rate.
- 586 (7)(a) For the purpose of calculating the certified tax rate, the county auditor shall use:
- 587 (i) the taxable value of real property:
- 588 (A) the county assessor assesses in accordance with Part 3, County Assessment;  
589 and  
590 (B) contained on the assessment roll;
- 591 (ii) the year end taxable value of personal property:
- 592 (A) a county assessor assesses in accordance with Part 3, County Assessment; and  
593 (B) contained on the prior year's assessment roll; and
- 594 (iii) the taxable value of real and personal property the commission assesses in  
595 accordance with Part 2, Assessment of Property.
- 596 (b) For purposes of Subsection (7)(a), taxable value does not include eligible new  
597 growth.
- 598 (8)(a) On or before June 30 of each year, a taxing entity shall adopt a tentative budget.
- 599 (b) If a taxing entity intends to exceed the certified tax rate, the taxing entity shall notify  
600 the county auditor of:
- 601 (i) the taxing entity's intent to exceed the certified tax rate; and  
602 (ii) the amount by which the taxing entity proposes to exceed the certified tax rate.
- 603 (c) The county auditor shall notify property owners of any intent to levy a tax rate that  
604 exceeds the certified tax rate in accordance with Sections 59-2-919 and 59-2-919.1.
- 605 (9)(a) Subject to Subsection (9)(d), the commission shall provide notice, through  
606 electronic means on or before July 31, to a taxing entity and the Revenue and

- 607 Taxation Interim Committee if:
- 608 (i) the amount calculated under Subsection (9)(b) is 10% or more of the year end  
609 taxable value of the real and personal property the commission assesses in  
610 accordance with Part 2, Assessment of Property, for the previous year, adjusted  
611 for prior year end incremental value; and
- 612 (ii) the amount calculated under Subsection (9)(c) is 50% or more of the total year  
613 end taxable value of the real and personal property of a taxpayer the commission  
614 assesses in accordance with Part 2, Assessment of Property, for the previous year.
- 615 (b) For purposes of Subsection (9)(a)(i), the commission shall calculate an amount by  
616 subtracting the taxable value of real and personal property the commission assesses  
617 in accordance with Part 2, Assessment of Property, for the current year, adjusted for  
618 current year incremental value, from the year end taxable value of the real and  
619 personal property the commission assesses in accordance with Part 2, Assessment of  
620 Property, for the previous year, adjusted for prior year end incremental value.
- 621 (c) For purposes of Subsection (9)(a)(ii), the commission shall calculate an amount by  
622 subtracting the total taxable value of real and personal property of a taxpayer the  
623 commission assesses in accordance with Part 2, Assessment of Property, for the  
624 current year, from the total year end taxable value of the real and personal property of  
625 a taxpayer the commission assesses in accordance with Part 2, Assessment of  
626 Property, for the previous year.
- 627 (d) The notification under Subsection (9)(a) shall include a list of taxpayers that meet the  
628 requirement under Subsection (9)(a)(ii).

629 Section 3. Section **59-2-1317** is amended to read:

630 **59-2-1317 (Effective 01/01/27). Tax notice -- Contents of notice -- Procedures**  
631 **and requirements for providing notice.**

- 632 (1) As used in this section, "political subdivision lien" means the same as that term is  
633 defined in Section 11-60-102.
- 634 (2) Subject to the other provisions of this section, the county treasurer shall:
- 635 (a) collect the taxes and tax notice charges; and
- 636 (b) provide a notice to each taxpayer that contains the following:
- 637 (i) the kind and value of property assessed to the taxpayer;
- 638 (ii) the street address of the property, if available to the county;
- 639 (iii) that the property may be subject to a detailed review in the next year under  
640 Section 59-2-303.1;

- 641 (iv) the amount of taxes levied;
- 642 (v) a separate statement of the taxes levied only on a certain kind or class of property  
643 for a special purpose;
- 644 (vi) instructions for payment of the taxes and tax notice charges applicable to the  
645 property, including the taxpayer's payment options and collection procedures;
- 646 (vii) any tax notice charges applicable to the property, including:
- 647 (A) if applicable, a political subdivision lien for road damage that a railroad  
648 company causes, as described in Section 10-7-30;
- 649 (B) if applicable, a political subdivision lien for municipal water distribution, as  
650 described in Section 10-8-17, or a political subdivision lien for an increase in  
651 supply from a municipal water distribution, as described in Section 10-8-19;
- 652 (C) if applicable, a political subdivision lien for unpaid abatement fees as  
653 described in Section 10-11-4;
- 654 (D) if applicable, a political subdivision lien for the unpaid portion of an  
655 assessment assessed in accordance with Title 11, Chapter 42, Assessment Area  
656 Act, or Title 11, Chapter 42a, Commercial Property Assessed Clean Energy  
657 Act, including unpaid costs, charges, and interest as of the date the local entity  
658 certifies the unpaid amount to the county treasurer;
- 659 (E) if applicable, for a special district in accordance with Section 17B-1-902, a  
660 political subdivision lien for an unpaid fee, administrative cost, or interest;
- 661 (F) if applicable, a political subdivision lien for an unpaid irrigation district use  
662 charge as described in Section 17B-2a-506;
- 663 (G) if applicable, a political subdivision lien for a contract assessment under a  
664 water contract, as described in Section 17B-2a-1007;
- 665 (H) if applicable, a property tax penalty that a public infrastructure district  
666 imposes, as described in Section 17D-4-304; ~~and~~
- 667 (I) if applicable, an annual payment to the Military Installation Development  
668 Authority or an entity designated by the authority in accordance with Section  
669 63H-1-501; and
- 670 (J) if applicable, a county relief levy that a county imposes, as described in  
671 Section 59-2a-104;
- 672 (viii) if a county's tax notice includes an assessment area charge, a statement that, due  
673 to potentially ongoing assessment area charges, costs, penalties, and interest,  
674 payment of a tax notice charge may not:

- 675 (A) pay off the full amount the property owner owes to the tax notice entity; or  
676 (B) cause a release of the lien underlying the tax notice charge;
- 677 (ix) if applicable, the annual payment described in Subsection 63H-1-501(4)(a);  
678 (x) the date the taxes and tax notice charges are due;  
679 (xi) the street address or website at which the taxes and tax notice charges may be  
680 paid;
- 681 (xii) the date on which the taxes and tax notice charges are delinquent;  
682 (xiii) the penalty imposed on delinquent taxes and tax notice charges;  
683 (xiv) a statement that explains the taxpayer's right to direct allocation of a partial  
684 payment in accordance with Subsection (9);  
685 (xv) other information specifically authorized to be included on the notice under this  
686 chapter;
- 687 (xvi) other property tax information approved by the commission; and  
688 (xvii) if sent in calendar year 2024, 2025, or 2026:
- 689 (A) notice that the taxpayer may request electronic notice as described in  
690 Subsection 17-71-302(1)(m); and  
691 (B) instructions describing how to elect to receive a notice as described in  
692 Subsection 17-71-302(1)(m).
- 693 (3)(a) Unless expressly allowed under this section or another statutory provision, the  
694 treasurer may not add an amount to be collected to the property tax notice.
- 695 (b) If the county treasurer adds an amount to be collected to the property tax notice  
696 under this section or another statutory provision that expressly authorizes the item's  
697 inclusion on the property tax notice:
- 698 (i) the amount constitutes a tax notice charge; and  
699 (ii)(A) the tax notice charge has the same priority as property tax; and  
700 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with  
701 Section 59-2-1343.
- 702 (4) For any property for which property taxes or tax notice charges are delinquent, the  
703 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are  
704 delinquent on this parcel."
- 705 (5) Except as provided in Subsection (6), the county treasurer shall:
- 706 (a) mail the notice required by this section, postage prepaid; or  
707 (b) leave the notice required by this section at the taxpayer's residence or usual place of  
708 business, if known.

- 709 (6)(a) Subject to the other provisions of this Subsection (6), a county treasurer may, at  
710 the county treasurer's discretion, provide the notice required by this section by  
711 electronic mail if a taxpayer makes an election, according to procedures determined  
712 by the county treasurer, to receive the notice by electronic mail.
- 713 (b) A taxpayer may revoke an election to receive the notice required by this section by  
714 electronic mail if the taxpayer provides written notice to the treasurer on or before  
715 October 1.
- 716 (c) A revocation of an election under this section does not relieve a taxpayer of the duty  
717 to pay a tax or tax notice charge due under this chapter on or before the due date for  
718 paying the tax or tax notice charge.
- 719 (d) A county treasurer shall provide the notice required by this section using a method  
720 described in Subsection (5), until a taxpayer makes a new election in accordance with  
721 this Subsection (6), if:
- 722 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive  
723 the notice required by this section by electronic mail; or
- 724 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.
- 725 (e) A person is considered to be a taxpayer for purposes of this Subsection (6) regardless  
726 of whether the property that is the subject of the notice required by this section is  
727 exempt from taxation.
- 728 (7)(a) The county treasurer shall provide the notice required by this section to a taxpayer  
729 on or before November 1.
- 730 (b) The county treasurer shall keep on file in the county treasurer's office the information  
731 set forth in the notice.
- 732 (c) The county treasurer is not required to mail a tax receipt acknowledging payment.
- 733 (8) This section does not apply to property taxed under Section 59-2-1302 or 59-2-1307.
- 734 (9)(a) A taxpayer who pays less than the full amount due on the taxpayer's property tax  
735 notice may, on a form provided by the county treasurer, direct how the county  
736 treasurer allocates the partial payment between:
- 737 (i) the total amount due for property tax;
- 738 (ii) the amount due for assessments, past due special district fees, and other tax notice  
739 charges; and
- 740 (iii) any other amounts due on the property tax notice.
- 741 (b) The county treasurer shall comply with a direction submitted to the county treasurer  
742 in accordance with Subsection (9)(a).

- 743 (c) The provisions of this Subsection (9) do not:
- 744 (i) affect the right or ability of a local entity to pursue any available remedy for
- 745 non-payment of any item listed on a taxpayer's property tax notice; or
- 746 (ii) toll or otherwise change any time period related to a remedy described in
- 747 Subsection (9)(c)(i).

748 Section 4. Section **59-2a-101** is amended to read:

749 **Part 1. County Relief Programs**

750 **59-2a-101 (Effective 01/01/27). Definitions.**

751 As used in this chapter:

- 752 (1) "Active component of the United States Armed Forces" means the same as that term is
- 753 defined in Section 59-10-1027.
- 754 (2) "Active duty service member" means an individual who serves outside of the state as a
- 755 member of an active component of the United States Armed Forces or a reserve
- 756 component of the United States Armed Forces for at least 200 days, regardless of
- 757 whether consecutive, in any continuous 365-day period, if the days of active duty
- 758 military service:
- 759 (a) were completed in the year before the individual applies for property tax relief; and
- 760 (b) have not been previously counted for purposes of the individual qualifying for or
- 761 applying to receive property tax relief.
- 762 [~~(2) "Active-duty claimant" means a member of an active component of the United States~~
- 763 ~~Armed Forces or a reserve component of the United States Armed Forces who:]~~
- 764 [~~(a) performed qualifying active duty military service; and]~~
- 765 [~~(b) applies for an exemption described in Part 6, Active Duty Armed Forces Exemption.]~~
- 766 [(3) "Adjusted taxable value limit" means:]
- 767 [(a) for the calendar year that begins on January 1, 2023, \$479,504; or]
- 768 [(b) for each calendar year after the calendar year that begins on January 1, 2023, the
- 769 amount of the adjusted taxable value limit for the previous year plus an amount
- 770 calculated by multiplying the amount of the adjusted taxable value limit for the
- 771 previous year by the actual percent change in the consumer price index during the
- 772 previous calendar year.]
- 773 [(4) "Claim" means:]
- 774 [(a) a claim for tax abatement described in Subsection (21)(a) or a credit under Part 2,
- 775 Renter's Credit, or Part 3, Homeowner's Credit;]
- 776 [(b) an exemption under Part 5, Veteran Armed Forces Exemption, or Part 6, Active

777           Duty Armed Forces Exemption; or]

778           [(e) an application for an abatement under Part 4, Abatement for Indigent Individuals, or

779           a deferral under Part 7, Discretionary Deferral, Part 8, Nondiscretionary Deferral for

780           Property with Qualifying Increase, or Part 9, Nondiscretionary Deferral for Elderly

781           Property Owners.]

782    [(5)(a) "Claimant" means a homeowner or renter who:]

783           [(i) files a claim under Part 2, Renter's Credit, or Part 3, Homeowner's Credit, for a

784           residence;]

785           [(ii) is domiciled in this state for the entire calendar year for which a claim for relief

786           is filed; and]

787           [(iii) on or before December 31 of the year for which a claim for relief is filed, is:]

788           [(A) 66 years old or older if the individual was born on or before December 31,

789           1959; or]

790           [(B) 67 years old or older if the individual was born on or after January 1, 1960.]

791    [(b) Notwithstanding Subsection (5)(a), "claimant" includes a surviving spouse:]

792           [(i) regardless of:]

793           [(A) the age of the surviving spouse; or]

794           [(B) the age of the deceased spouse at the time of death;]

795           [(ii) if the surviving spouse meets:]

796           [(A) the requirements described in Subsections (5)(a)(i) and (5)(a)(ii); and]

797           [(B) the income requirements described in Part 2, Renter's Credit, if the surviving

798           spouse is filing a claim for a renter's credit, or Part 3, Homeowner's Credit, if

799           the surviving spouse is filing a claim for a homeowner's credit;]

800           [(iii) if the surviving spouse is part of the same household of the deceased spouse at

801           the time of death of the deceased spouse; and]

802           [(iv) if the surviving spouse is unmarried at the time the surviving spouse files the

803           claim.]

804    [(e) If two or more individuals of a household are able to meet the qualifications for a

805           claimant, the individuals may determine among them as to who the claimant shall be,

806           but if the individuals are unable to agree, the matter shall be referred to the county

807           legislative body for a determination of the claimant of an owned residence and to the

808           commission for a determination of the claimant of a rented residence.]

809    [(6) "Consumer price index" means:]

810           [(a) for Part 2, Renter's Credit, and Part 3, Homeowner's Credit, the Consumer Price

- 811 Index – All Urban Consumers, Housing United States Cities Average, published by  
 812 the Bureau of Labor Statistics of the United States Department of Labor; and]
- 813 [(b) for the other parts of this chapter, the same as that term is described in Section  
 814 1(f)(4), Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue  
 815 Code.]
- 816 (3) "County relief levy" means a property tax levied in accordance with Section 59-2a-104.
- 817 (4) "County relief program" means a county program, implemented at the county's  
 818 discretion, that provides a form of property tax relief to a specific demographic within  
 819 the county, as authorized under Utah Constitution, Article XIII, Section 3.
- 820 [(7)] (5) "Deceased veteran with a disability" means a deceased individual who was a  
 821 veteran with a disability at the time the individual died.
- 822 [(8) "Deferral" means a postponement of a tax due date or a tax notice charge granted in  
 823 accordance with Section 59-2a-701, 59-2a-801, or 59-2a-901.]
- 824 [(9) "Eligible owner" means an owner of an attached or a detached single-family residence:]  
 825 [(a)(i) who is 75 years old or older on or before December 31 of the year in which  
 826 the individual applies for a deferral under Part 9, Nondiscretionary Deferral for  
 827 Elderly Property Owners;]  
 828 [(ii) whose household income does not exceed 200% of the maximum household  
 829 income certified to a homeowner's credit described in Section 59-2a-305; and]  
 830 [(iii) whose household liquid resources do not exceed 20 times the amount of  
 831 property taxes levied on the owner's residence for the preceding calendar year; or]  
 832 [(b) that is a trust described in Section 59-2a-109 if the grantor of the trust is an  
 833 individual described in Subsection (9)(a).]
- 834 [(10) "Eligible property" means property owned by a veteran claimant that is:]  
 835 [(a) the veteran claimant's primary residence, including a residence that the veteran  
 836 claimant does not reside in because the veteran claimant is admitted as an inpatient at  
 837 a health care facility as defined in Section 26B-4-501; or]  
 838 [(b) tangible personal property that:]  
 839 [(i) is held exclusively for personal use; and]  
 840 [(ii) is not used in a trade or business.]
- 841 [(11)(a) "Gross rent" means rent actually paid in cash or the cash equivalent solely for  
 842 the right of occupancy, at arm's length, of a residence, exclusive of charges for any  
 843 utilities, services, furniture, furnishings, or personal appliances furnished by the  
 844 landlord as a part of the rental agreement.]

- 845           [(b) If a claimant occupies two or more residences in the year, "gross rent" means the  
846           total rent paid for the residences during the one-year period for which the renter files  
847           a claim under this part.]
- 848 [(12)(a) "Homeowner" means:]
- 849           [(i) an individual whose name is listed on the deed of a residence; or]
- 850           [(ii) if a residence is owned in a qualifying trust, an individual who is a grantor,  
851           trustor, or settlor or holds another similar role in the trust.]
- 852 [(b) "Homeowner" does not include:]
- 853           [(i) if a residence is owned by any type of entity other than a qualifying trust, an  
854           individual who holds an ownership interest in that entity; or]
- 855           [(ii) an individual who is listed on a deed of a residence along with an entity other  
856           than a qualifying trust.]
- 857 [(13) "Homeowner's credit" means a credit against a claimant's property tax liability.]
- 858 [(14) "Household" means the association of individuals who live in the same dwelling,  
859           sharing the dwelling's furnishings, facilities, accommodations, and expenses.]
- 860 [(15)(a) "Household income" means all income received by all members of a claimant's  
861           household in:]
- 862           [(i) for a claimant who owns a residence, the calendar year preceding the calendar  
863           year in which property taxes are due; or]
- 864           [(ii) for a claimant who rents a residence, the year for which a claim is filed.]
- 865 [(b) "Household income" does not include income received by a member of a claimant's  
866           household who is:]
- 867           [(i) under 18 years old; or]
- 868           [(ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant  
869           or the claimant's spouse.]
- 870 [(16) "Household liquid resources" means the following resources that are not included in  
871           an individual's household income and held by one or more members of the individual's  
872           household:]
- 873           [(a) cash on hand;]
- 874           [(b) money in a checking or savings account;]
- 875           [(c) savings certificates; and]
- 876           [(d) stocks or bonds.]
- 877 [(17) "Income" means the sum of:]
- 878           [(a) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and]

- 879           ~~[(b) nontaxable income.]~~
- 880       ~~[(18) "Indigent individual" means a poor individual as described in Utah Constitution,~~
- 881           ~~Article XIII, Section 3, Subsection (4), who:]~~
- 882           ~~[(a)(i) is 65 years old or older; or]~~
- 883               ~~[(ii) is less than 65 years old and:]~~
- 884                   ~~[(A) the county finds that extreme hardship would prevail on the individual if the~~
- 885                           ~~county does not defer or abate the individual's taxes; or]~~
- 886                   ~~[(B) the individual has a disability;]~~
- 887       ~~[(b) has a total household income of less than the maximum household income certified~~
- 888           ~~to a homeowner's credit described in Section 59-2a-305;]~~
- 889       ~~[(c) resides for at least 10 months of the year in the residence that would be subject to~~
- 890           ~~the requested abatement; and]~~
- 891       ~~[(d) cannot pay the tax assessed on the individual's residence when the tax becomes due.]~~
- 892       (6) "Impacted taxing entity" means any taxing entity within a county that receives a
- 893           decrease in budgeted property tax revenue in a calendar year as a result of the county's
- 894           implementation of a county relief program.
- 895       (7) "Forfeited revenue amount" means the total amount of the decrease in budgeted
- 896           property tax revenue in a calendar year for all impacted taxing entities within a county
- 897           as a result of the county's implementation of a county relief program.
- 898       ~~[(19)]~~ (8) "Military entity" means:
- 899           (a) the United States Department of Veterans Affairs;
- 900           (b) an active component of the United States Armed Forces; or
- 901           (c) a reserve component of the United States Armed Forces.
- 902       ~~[(20)(a) "Nontaxable income" means amounts excluded from adjusted gross income~~
- 903           ~~under the Internal Revenue Code, including:]~~
- 904               ~~[(i) capital gains;]~~
- 905               ~~[(ii) loss carry forwards claimed during the taxable year in which a claimant files for~~
- 906                   ~~relief under this chapter;]~~
- 907               ~~[(iii) depreciation claimed pursuant to the Internal Revenue Code by a claimant on~~
- 908                   ~~the residence for which the claimant files for relief under this chapter;]~~
- 909               ~~[(iv) support money received;]~~
- 910               ~~[(v) nontaxable strike benefits;]~~
- 911               ~~[(vi) the gross amount of a pension or annuity, including benefits under the Railroad~~
- 912                   ~~Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability~~

- 913 pensions;]
- 914 [(vii) except for payments described in Subsection (20)(b)(vi), payments received  
915 under the Social Security Act;]
- 916 [(viii) state unemployment insurance amounts;]
- 917 [(ix) nontaxable interest received from any source;]
- 918 [(x) workers' compensation;]
- 919 [(xi) the gross amount of "loss of time" insurance; and]
- 920 [(xii) voluntary contributions to a tax-deferred retirement plan.]
- 921 [(b) "Nontaxable income" does not include:]
- 922 [(i) public assistance;]
- 923 [(ii) aid, assistance, or contributions from a tax-exempt nongovernmental source;]
- 924 [(iii) surplus foods;]
- 925 [(iv) relief in kind supplied by a public or private agency;]
- 926 [(v) relief provided under this chapter;]
- 927 [(vi) Social Security Disability Income payments received under the Social Security  
928 Act;]
- 929 [(vii) federal tax refunds;]
- 930 [(viii) federal child tax credits received under 26 U.S.C. Sec. 24;]
- 931 [(ix) federal earned income tax credits received under 26 U.S.C. Sec. 32;]
- 932 [(x) payments received under a reverse mortgage;]
- 933 [(xi) payments or reimbursements to senior program volunteers under 42 U.S.C. Sec.  
934 5058; or]
- 935 [(xii) gifts or bequests.]
- 936 [(21)(a) "Property taxes accrued" means property taxes, exclusive of special  
937 assessments, delinquent interest, and charges for service, levied on 35% of the fair  
938 market value, as reflected on the assessment roll, of a claimant's residence in this  
939 state.]
- 940 [(b) For a mobile home, "property taxes accrued" includes taxes imposed on both the  
941 land upon which the home is situated and on the structure of the home itself, whether  
942 classified as real property or personal property taxes.]
- 943 [(c) The relief described in Subsection (21)(a) constitutes:]
- 944 [(i) a tax abatement for the poor in accordance with Utah Constitution, Article XIII,  
945 Section 3; and]
- 946 [(ii) the residential exemption provided for in Section 59-2-103.]

- 947       ~~[(d) For purposes of this Subsection (21), property taxes accrued are levied on the lien~~  
 948           ~~date.]~~
- 949       ~~[(e) When a household owns and occupies two or more different residences in this state~~  
 950           ~~in the same calendar year, and neither residence is acquired or sold during the~~  
 951           ~~calendar year for which relief is claimed under this part, property taxes accrued shall~~  
 952           ~~relate only to the residence occupied on the lien date by the household as the~~  
 953           ~~household's principal place of residence.]~~
- 954       ~~[(f)(i) If a residence is an integral part of a large unit such as a farm or a~~  
 955           ~~multipurpose or multidwelling building, property taxes accrued shall be calculated~~  
 956           ~~on the percentage that the value of the residence is of the total value of the unit.]~~
- 957       ~~[(ii) For purposes of this Subsection (21)(f), "unit" refers to the parcel of property~~  
 958           ~~covered by a single tax statement of which the residence is a part.]~~
- 959       ~~[(22) "Property taxes due" means:]~~
- 960           ~~[(a) for a claimant:]~~
- 961               ~~[(i) the taxes due for which the county or the commission grants a tax abatement for~~  
 962               ~~the poor described in Subsection (21) or a credit; and]~~
- 963               ~~[(ii) for the calendar year for which the tax abatement for the poor or credit is granted;]~~
- 964           ~~[(b) for an indigent individual:]~~
- 965               ~~[(i) the taxes due for which a county granted an abatement under Section 59-2a-401;~~  
 966               ~~and]~~
- 967               ~~[(ii) for the calendar year for which the county grants the abatement;]~~
- 968           ~~[(c) for an active-duty claimant:]~~
- 969               ~~[(i) the taxes due for which the county or the commission grants an exemption; and]~~  
 970               ~~[(ii) for the calendar year for which the exemption is granted; or]~~
- 971           ~~[(d) for a veteran claimant:]~~
- 972               ~~[(i)(A) the taxes due for which the county or the commission grants an~~  
 973               ~~exemption; and]~~
- 974               ~~[(B) for the calendar year for which the exemption is granted; and]~~
- 975               ~~[(ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:]~~  
 976                   ~~[(A) owned by the veteran claimant; and]~~  
 977                   ~~[(B) assessed for the calendar year for which the county grants an exemption.]~~
- 978       ~~[(23) "Property taxes paid" means an amount equal to the sum of:]~~
- 979           ~~[(a) the amount of property taxes, and for a veteran claimant, uniform fee, paid for the~~  
 980           ~~taxable year for which the individual applied for relief described in this chapter; and]~~

- 981           [(b) the amount of the relief the county grants under this chapter.]
- 982    [(24) "Public assistance" means:]
- 983           [(a) medical assistance provided under Title 26B, Chapter 3, Health Care -
- 984           Administration and Assistance;]
- 985           [(b) SNAP benefits as defined in Section 35A-1-102;]
- 986           [(c) services or benefits provided under Title 35A, Chapter 3, Employment Support Act;
- 987           and]
- 988           [(d) foster care maintenance payments provided from the General Fund or under Title
- 989           IV-E of the Social Security Act.]
- 990    [(25) "Qualifying active duty military service" means at least 200 days, regardless of
- 991           whether consecutive, in any continuous 365-day period of active duty military service
- 992           outside the state in an active component of the United States Armed Forces or a reserve
- 993           component of the United States Armed Forces, if the days of active duty military service:]
- 994           [(a) were completed in the year before an individual applies for an exemption described
- 995           in Section 59-2a-601; and]
- 996           [(b) have not previously been counted as qualifying active duty military service for
- 997           purposes of qualifying for an exemption described in Section 59-2a-601 or applying
- 998           for the exemption as described in Section 59-2a-602.]
- 999    [(26) "Qualifying disabled veteran claimant" means a veteran claimant who has a 100%
- 1000           service-connected disability rating by the Veterans Benefits Administration that is
- 1001           permanent and total.]
- 1002    [(27) "Qualifying increase" means a valuation that is equal to or more than 150% higher
- 1003           than the previous year's valuation for property that:]
- 1004           [(a) is county assessed; and]
- 1005           [(b) on or after January 1 of the previous year and before January 1 of the current year
- 1006           has not had:]
- 1007           [(i) a physical improvement if the fair market value of the physical improvement
- 1008           increases enough to result in the valuation increase solely as a result of the
- 1009           physical improvement;]
- 1010           [(ii) a zoning change if the fair market value of the real property increases enough to
- 1011           result in the valuation increase solely as a result of the zoning change; or]
- 1012           [(iii) a change in the legal description of the real property, if the fair market value of
- 1013           the real property increases enough to result in the valuation increase solely as a
- 1014           result of the change in the legal description of the real property.]

- 1015 [~~(28) "Qualifying trust" means a trust holding title to real or tangible personal property for~~  
 1016 ~~which an individual:~~]  
 1017 [~~(a) makes a claim under this part;~~]  
 1018 [~~(b) proves to the satisfaction of the county that title to the portion of the trust will revert~~  
 1019 ~~in the individual upon the exercise of a power:~~]  
 1020 [~~(i) by:~~]  
 1021 [~~(A) the individual as grantor, trustee, settlor, or in another similar role of the trust;~~]  
 1022 [~~(B) a nonadverse party; or~~]  
 1023 [~~(C) both the individual and a nonadverse party; and~~]  
 1024 [~~(ii) regardless of whether the power is a power:~~]  
 1025 [~~(A) to revoke;~~]  
 1026 [~~(B) to terminate;~~]  
 1027 [~~(C) to alter;~~]  
 1028 [~~(D) to amend; or~~]  
 1029 [~~(E) to appoint; and~~]  
 1030 [~~(e) is obligated to pay the taxes on that portion of the trust property beginning January 1~~  
 1031 ~~of the year the individual makes the claim.~~]  
 1032 [~~(29) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister,~~  
 1033 ~~parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a~~  
 1034 ~~spouse of any of these individuals.~~]  
 1035 [~~(30) "Rental assistance payment" means any payment that:~~]  
 1036 [~~(a) is made by a:~~]  
 1037 [~~(i) governmental entity;~~]  
 1038 [~~(ii) charitable organization; or~~]  
 1039 [~~(iii) religious organization; and~~]  
 1040 [~~(b) is specifically designated for the payment of rent of a claimant:~~]  
 1041 [~~(i) for the calendar year for which the claimant seeks a renter's credit under this part;~~  
 1042 ~~and~~]  
 1043 [~~(ii) regardless of whether the payment is made to the claimant or the landlord.~~]  
 1044 (9) "County relief levy" means the property tax levy described in Section 59-2a-104.  
 1045 [~~(31)~~] (10) "Reserve component of the United States Armed Forces" means the same as that  
 1046 term is defined in Section 59-10-1027.  
 1047 [~~(32)(a)(i) "Residence" means a dwelling in this state, whether owned or rented, and~~  
 1048 ~~so much of the land surrounding the dwelling, not exceeding one acre, as is~~

- 1049 reasonably necessary for use of the dwelling as a home.]
- 1050 [(ii) "Residence" includes a dwelling that is:]
- 1051 [(A) a part of a multidwelling or multipurpose building and a part of the land upon
- 1052 which the multidwelling or multipurpose building is built; and]
- 1053 [(B) a mobile home, manufactured home, or houseboat.]
- 1054 [(b) "Residence" does not include personal property such as furniture, furnishings, or
- 1055 appliances.]
- 1056 [(c) For purposes of this Subsection (32), "owned" includes a vendee in possession
- 1057 under a land contract or one or more joint tenants or tenants in common.]
- 1058 [(33) "Statement of disability" means a document:]
- 1059 [(a) issued by a military entity; and]
- 1060 [(b) that lists the percentage of disability for the veteran with a disability or deceased
- 1061 veteran with a disability.]
- 1062 [(34) "Tax notice charge" means the same as that term is defined in Section 59-2-1301.5.]
- 1063 [(35) "Veteran claimant" means one of the following individuals who applies for an
- 1064 exemption described in Section 59-2a-501:]
- 1065 [(a) a veteran with a disability;]
- 1066 [(b) the unmarried surviving spouse of:]
- 1067 [(i) a deceased veteran with a disability; or]
- 1068 [(ii) a veteran who was killed in action or died in the line of duty; or]
- 1069 [(c) a minor orphan of:]
- 1070 [(i) a deceased veteran with a disability; or]
- 1071 [(ii) a veteran who was killed in action or died in the line of duty.]
- 1072 (11) "Property tax relief" means:
- 1073 (a) an exemption from property tax for property; or
- 1074 (b) an abatement or deferral of property tax owed for property.
- 1075 (12) "Surviving relative" means the unmarried surviving spouse or minor orphan of:
- 1076 (a) a deceased veteran with a disability; or
- 1077 (b) a veteran who was killed in action or died in the line of duty.
- 1078 [(36)] (13) "Veteran who was killed in action or died in the line of duty" means an
- 1079 individual who was killed in action or died in the line of duty in an active component of
- 1080 the United States Armed Forces or a reserve component of the United States Armed
- 1081 Forces, regardless of whether that individual had a disability at the time that individual
- 1082 was killed in action or died in the line of duty.

1083 [(37)] (14) "Veteran with a disability" means an individual with a disability who, during  
1084 military training or a military conflict, acquired a disability in the line of duty in an  
1085 active component of the United States Armed Forces or a reserve component of the  
1086 United States Armed Forces, as determined by a military entity.

1087 Section 5. Section **59-2a-102** is repealed and reenacted to read:

1088 **59-2a-102 (Effective 01/01/27). County authority to establish county relief**  
1089 **program -- Requirements.**

1090 (1) For a calendar year beginning on or after January 1, 2027, a county may, at the county's  
1091 discretion, implement a county relief program to provide property tax relief to  
1092 individuals within the county if:

1093 (a) the county relief program provides one of the following forms of property tax relief:

1094 (i) as authorized under Utah Constitution, Article XIII, Section 3, Subsection (3):

1095 (A) relief in the form of a property tax exemption for property owned by veterans  
1096 with a disability;

1097 (B) relief in the form of a property tax exemption for property owned by surviving  
1098 relatives; or

1099 (C) relief in the form of a property tax exemption for real property owned by  
1100 active duty service members, spouses of active duty service members, or both;

1101 or

1102 (ii) as authorized under Utah Constitution, Article XIII, Section 3, Subsection (4),  
1103 relief in the form of a tax abatement for the poor;

1104 (b) in the calendar year immediately preceding the calendar year in which the county  
1105 first implements the county relief program, the county, in accordance with Section  
1106 59-2a-103:

1107 (i) advertises the county's intention to consider the county relief program;

1108 (ii) conducts a public hearing to consider the county relief program; and

1109 (iii) approves the county relief program by ordinance;

1110 (c) for each calendar year after the calendar year in which the county first implements  
1111 the county relief program, the county, in accordance with Section 59-2a-104:

1112 (i) imposes a county relief levy; and

1113 (ii) proportionately distributes the revenue collected from the county relief levy to  
1114 impacted taxing entities; and

1115 (d) the county complies with all other requirements under this chapter.

1116 (2) A county may establish more than one county relief program in accordance with this

1117 chapter, provided that:

1118 (a) each county relief program the county establishes provides no more than one form of  
 1119 relief described in Subsection (1)(a); and

1120 (b) the county complies with Subsections (1)(b) through (d) for each county relief  
 1121 program the county establishes, including a separate county relief levy under Section  
 1122 59-2a-104.

1123 (3) The authority granted to counties under this chapter is an extension of the Legislature's  
 1124 exercise of authority under Utah Constitution, Article XIII, Section 3, to provide for  
 1125 property tax relief by statute.

1126 Section 6. Section **59-2a-103** is repealed and reenacted to read:

1127 **59-2a-103 (Effective 01/01/27). Public hearing and notice for approval of county**  
 1128 **relief program -- Ordinance.**

1129 (1) A county may not provide property tax relief through a county relief program under this  
 1130 chapter unless the county first advertises the county's intention to do so, holds a public  
 1131 hearing for purposes of considering the county relief program, and approves the county  
 1132 relief program by ordinance as provided in this section.

1133 (2) The advertisement required by this section:

1134 (a) shall be published:

1135 (i) electronically in accordance with Section 45-1-101;

1136 (ii) as a class A notice under Section 63G-30-102; and

1137 (iii) for at least 14 days before the day on which the taxing entity conducts the public  
 1138 hearing required under this section; and

1139 (b) shall contain:

1140 (i) the date, time, and location of the public hearing at which the county considers the  
 1141 county relief program; and

1142 (ii) the estimated tax impact on an average residential and business property within  
 1143 the county that results from the county relief program.

1144 (3) The requirements of Subsections 59-2-919(8)(b)(i) and (c) through (f) apply to the  
 1145 public hearing required by this section.

1146 (4) At or following the public hearing required by this section, the county shall approve the  
 1147 county relief program by ordinance.

1148 (5) The ordinance described in Subsection (4) shall:

1149 (a) describe the purpose of the county relief program and include information regarding  
 1150 the county relief levy required by Section 59-2a-104;

- 1151 (b) establish the qualifications, procedures, and requirements for individuals within the  
 1152 county to apply for and receive property tax relief in accordance with the county  
 1153 relief program;
- 1154 (c) explain a property tax relief applicant's right to appeal the county's denial of property  
 1155 tax relief to the county board of equalization in accordance with Section 59-2a-105;  
 1156 and
- 1157 (d) include any other information the county requires to administer the county relief  
 1158 program.
- 1159 (6) Upon approval of the ordinance described in Subsection (4), the county may provide  
 1160 property tax relief through the county relief program beginning no sooner than the  
 1161 calendar year after adoption of the ordinance.

1162 Section 7. Section **59-2a-104** is repealed and reenacted to read:

1163 **59-2a-104 (Effective 01/01/27). Imposition of county relief levy for each county**  
 1164 **relief program -- Rate -- Notice and public hearing requirements -- Distribution of**  
 1165 **revenue.**

- 1166 (1) A county that provides property tax relief within the county through a county relief  
 1167 program shall impose a county relief levy as provided in this section:
- 1168 (a) beginning in the calendar year immediately following the calendar year in which the  
 1169 county first provides property tax relief through the county relief program; and
- 1170 (b) in each calendar year after the calendar year described in Subsection (1)(a) in which  
 1171 the county provides property tax relief through the county relief program.
- 1172 (2) A county shall impose a separate county relief levy for each county relief program the  
 1173 county approves in accordance with Section 59-2a-103.
- 1174 (3) The county relief levy:
- 1175 (a) shall be imposed at a rate that is sufficient to generate only the forfeited revenue  
 1176 amount from the prior calendar year;
- 1177 (b) is subject to the notice and public hearing requirements of Section 59-2-919; and
- 1178 (c) shall be separately stated on the notices described in:
- 1179 (i) Section 59-2-919.1; and
- 1180 (ii) Section 59-2-1317.
- 1181 (4) A county shall distribute the revenue the county collects from the county relief levy to  
 1182 each impacted taxing entity within the county, based on the impacted taxing entity's  
 1183 proportionate share of forfeited revenue in the prior calendar year.

1184 Section 8. Section **59-2a-105** is repealed and reenacted to read:

1185 **59-2a-105 (Effective 01/01/27). Denial of property tax relief by county -- Appeal.**

1186 (1) An individual who is aggrieved by a denial in whole or in part of property tax relief  
 1187 claimed in accordance with a county relief program under this chapter may appeal the  
 1188 denial to the county board of equalization.

1189 (2) If an individual is dissatisfied with the county board of equalization's decision in an  
 1190 appeal under this section, the individual may appeal to the district court.

1191 Section 9. **Repealer.**

1192 This bill repeals:

1193 Section **59-2a-106, Denial of relief -- Appeal.**

1194 Section **59-2a-107, Claim disallowed if residence obtained for purpose of receiving**  
 1195 **benefits.**

1196 Section **59-2a-108, Extension of time for filing application -- Rulemaking authority --**  
 1197 **County authority to make refunds.**

1198 Section **59-2a-109, Treatment of trusts.**

1199 Section **59-2a-110, County legislative body authority to adopt rules or ordinances.**

1200 Section **59-2a-201, Purpose.**

1201 Section **59-2a-202, Renter's credit authorized -- No interest allowed.**

1202 Section **59-2a-203, Time for filing claim for renter's credit -- One claimant per household**  
 1203 **per year.**

1204 Section **59-2a-204, Statement required of renter claimant.**

1205 Section **59-2a-205, Amount of renter's credit -- Cost-of-living adjustment -- Prohibition**  
 1206 **on credit for rental assistance payment -- Calculation of credit when rent includes utilities --**  
 1207 **Limitation -- General Fund as source of credit -- Maximum credit.**

1208 Section **59-2a-206, Determination of rent when not arm's-length transaction.**

1209 Section **59-2a-301, Purpose of part.**

1210 Section **59-2a-302, Homeowner's credit authorized -- No interest allowed.**

1211 Section **59-2a-303, Application for homeowner's credit -- Time for filing -- Obtaining**  
 1212 **payment from General Fund.**

1213 Section **59-2a-304, Claim applied against tax liability -- One claimant per household per**  
 1214 **year.**

1215 Section **59-2a-305, Amount of homeowner's credit -- Cost-of-living adjustment --**  
 1216 **Limitation -- General Fund as source of credit.**

1217 Section **59-2a-401, Tax abatement for indigent individuals -- Maximum amount.**

1218 Section **59-2a-402, Application -- Rulemaking.**

- 1219 Section **59-2a-501, Veteran armed forces exemption amount.**
- 1220 Section **59-2a-502, Application -- Rulemaking authority.**
- 1221 Section **59-2a-601, Active duty armed forces exemption amount.**
- 1222 Section **59-2a-602, Application -- Rulemaking authority.**
- 1223 Section **59-2a-701, Tax and tax notice charge deferral.**
- 1224 Section **59-2a-702, Application -- Rulemaking authority.**
- 1225 Section **59-2a-801, Nondiscretionary property tax and tax notice charge deferral for**
- 1226 **property with qualifying increase.**
- 1227 Section **59-2a-802, Application -- Rulemaking authority.**
- 1228 Section **59-2a-901, Nondiscretionary tax and tax notice charge deferral for elderly**
- 1229 **property owners.**
- 1230 Section **59-2a-902, Application -- Rulemaking authority.**
- 1231 Section **59-2a-903, Reimbursement to counties.**
- 1232 Section 10. **Effective Date.**
- 1233 This bill takes effect on January 1, 2027.