

**Property Tax Code Recodification**  
2025 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Douglas R. Welton**

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**LONG TITLE**

**General Description:**

This bill recodifies provisions related to relief granted through property tax.

**Highlighted Provisions:**

This bill:

▸ recodifies:

- Title 59, Chapter 2, Part 12, Property Tax Relief;
- Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; and
- Title 59, Chapter 2, Part 19, Armed Forces Exemptions;

▸ creates a General Provisions part that clarifies the procedures and rights available for each type of tax relief; 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:

**59-2-109.1**, as enacted by Laws of Utah 2024, Chapter 263

**59-2-1004.1**, as enacted by Laws of Utah 2024, Chapter 263

**59-2-1006**, as last amended by Laws of Utah 2020, Chapter 86

**59-2-1331**, as last amended by Laws of Utah 2024, Chapter 263

**59-2-1343**, as last amended by Laws of Utah 2024, Chapter 263

**63J-1-602.2**

ENACTS:

**59-2a-111**, Utah Code Annotated 1953

**59-2a-201**, Utah Code Annotated 1953

**59-2a-302**, Utah Code Annotated 1953

**59-2a-601**, Utah Code Annotated 1953

32 **59-2a-702**, Utah Code Annotated 1953

33 **59-2a-802**, Utah Code Annotated 1953

34 **59-2a-902**, Utah Code Annotated 1953

35 **59-2a-903**, Utah Code Annotated 1953

36 RENUMBERS AND AMENDS:

37 **59-2a-101**, (Renumbered from 59-2-1202, as last amended by Laws of Utah 2024,  
38 Chapter 279)

39 **59-2a-102**, (Renumbered from 59-2-1203, as last amended by Laws of Utah 2021,  
40 Chapter 391)

41 **59-2a-103**, (Renumbered from 59-2-1211, as last amended by Laws of Utah 2001,  
42 Chapters 221, 310)

43 **59-2a-104**, (Renumbered from 59-2-1214, as last amended by Laws of Utah 2001,  
44 Chapters 221, 310)

45 **59-2a-105**, (Renumbered from 59-2-1215, as last amended by Laws of Utah 2001,  
46 Chapters 221, 310)

47 **59-2a-106**, (Renumbered from 59-2-1217, as renumbered and amended by Laws of  
48 Utah 1987, Chapter 4)

49 **59-2a-107**, (Renumbered from 59-2-1219, as last amended by Laws of Utah 2001,  
50 Chapters 221, 310)

51 **59-2a-108**, (Renumbered from 59-2-1220, as last amended by Laws of Utah 2024,  
52 Chapter 279)

53 **59-2a-109**, (Renumbered from 59-2-1805, as enacted by Laws of Utah 2019, Chapter  
54 453)

55 **59-2a-110**, (Renumbered from 59-2-1807, as enacted by Laws of Utah 2023, Chapter  
56 471)

57 **59-2a-202**, (Renumbered from 59-2-1204, as last amended by Laws of Utah 1998,  
58 Chapter 309)

59 **59-2a-203**, (Renumbered from 59-2-1205, as renumbered and amended by Laws of  
60 Utah 1987, Chapter 4)

61 **59-2a-204**, (Renumbered from 59-2-1213, as renumbered and amended by Laws of  
62 Utah 1987, Chapter 4)

63 **59-2a-205**, (Renumbered from 59-2-1209, as last amended by Laws of Utah 2024,  
64 Chapter 272)

65 **59-2a-206**, (Renumbered from 59-2-1216, as last amended by Laws of Utah 1998,

66 Chapter 309)  
67 **59-2a-301**, (Renumbered from 59-2-1201, as renumbered and amended by Laws of  
68 Utah 1987, Chapter 4)  
69 **59-2a-303**, (Renumbered from 59-2-1206, as last amended by Laws of Utah 2021,  
70 Chapter 391)  
71 **59-2a-304**, (Renumbered from 59-2-1207, as last amended by Laws of Utah 2001,  
72 Chapters 221, 310)  
73 **59-2a-305**, (Renumbered from 59-2-1208, as last amended by Laws of Utah 2021,  
74 Chapter 391)  
75 **59-2a-401**, (Renumbered from 59-2-1803, as last amended by Laws of Utah 2023,  
76 Chapter 471)  
77 **59-2a-402**, (Renumbered from 59-2-1804, as last amended by Laws of Utah 2023,  
78 Chapter 354)  
79 **59-2a-501**, (Renumbered from 59-2-1903, as last amended by Laws of Utah 2023,  
80 Chapter 44)  
81 **59-2a-502**, (Renumbered from 59-2-1904, as last amended by Laws of Utah 2023,  
82 Chapter 483)  
83 **59-2a-602**, (Renumbered from 59-2-1902, as enacted by Laws of Utah 2019, Chapter  
84 453)  
85 **59-2a-701**, (Renumbered from 59-2-1802, as last amended by Laws of Utah 2024,  
86 Chapter 241)  
87 **59-2a-801**, (Renumbered from 59-2-1802.1, as enacted by Laws of Utah 2024,  
88 Chapter 263)  
89 **59-2a-901**, (Renumbered from 59-2-1802.5, as last amended by Laws of Utah 2024,  
90 Chapter 241)

91 REPEALS:

92 **59-2-1801**, as last amended by Laws of Utah 2024, Chapters 241, 263  
93 **59-2-1806**, as enacted by Laws of Utah 2023, Chapter 354  
94 **59-2-1901**, as last amended by Laws of Utah 2023, Chapters 329, 461  
95 **59-2-1905**, as last amended by Laws of Utah 2020, Chapter 354  
96 **59-2-1906**, as enacted by Laws of Utah 2023, Chapter 471

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

99 Section 1. Section **59-2-109.1** is amended to read:

100           **59-2-109.1 . Burden of proof for an appeal involving property eligible for**  
101 **deferral for 2023.**

102 (1) This section applies to an appeal to the county board of equalization or the commission  
103 involving the valuation or equalization of real property that is eligible for a deferral  
104 under Section [~~59-2-1802.1~~] 59-2a-801 for the calendar year that begins on January 1,  
105 2023.

106 (2)(a) The party carrying the burden of proof shall demonstrate:

107           (i) except as provided in Subsection (2)(b), substantial error in:

108                   (A) the adjusted value set by the county assessor in accordance with Section  
109                   59-2-303.3 in an appeal to the county board of equalization; or

110                   (B) the value set by the county board of equalization in an appeal to the  
111                   commission; and

112           (ii) a sound evidentiary basis to support the value the party requests.

113 (b) The party carrying the burden of proof does not have to show substantial error as  
114 required by Subsection (2)(a)(i) if the party is requesting:

115           (i) the adjusted value in an appeal to the county board of equalization; or

116           (ii) the value set by the county board of equalization in an appeal to the commission.

117 (3) The following shall carry the burden of proof:

118           (a) the county assessor or the county board of equalization that is a party to the appeal  
119           has the burden of proof to support the value the county assessor or the county board  
120           of equalization requests; and

121           (b) the taxpayer that is a party to the appeal has the burden of proof to support the value  
122           the taxpayer requests.

123           Section 2. Section **59-2-1004.1** is amended to read:

124           **59-2-1004.1 . Appeals of valuation or equalization of property eligible for**  
125 **deferral for 2023.**

126 (1)(a) Subject to Subsections (2) through (4) and for the calendar year that begins on  
127 January 1, 2023, a taxpayer may file an appeal to the commission of the valuation or  
128 equalization of real property that is eligible for a deferral under Section [~~59-2-1802.1~~]  
129 59-2a-801 for the calendar year that begins on January 1, 2023, if:

130           (i) the taxpayer filed an appeal of the valuation or equalization of the property with  
131           the county board of equalization for the calendar year that begins on January 1,  
132           2023;

133           (ii) the county board of equalization has issued a decision in accordance with Section

- 134 59-2-1004;
- 135 (iii) the parties have not entered a stipulation regarding the value of the property; and
- 136 (iv) the county board of equalization does not make an adjustment in accordance with
- 137 Subsection 59-2-303.3.
- 138 (b) A taxpayer shall file an appeal to the commission on or before June 30, 2025.
- 139 (c) This Subsection (1) does not allow more than one formal adjudicative proceeding by
- 140 the commission for the calendar year beginning on January 1, 2023.
- 141 (2)(a) For the calendar year that begins on January 1, 2023, a taxpayer may file an
- 142 appeal of the valuation or equalization of real property for which a county assessor
- 143 makes an adjustment under [~~Subsection~~] Subsection 59-2-303.3(3) for the calendar
- 144 year that begins on January 1, 2023, in accordance with this Subsection (2).
- 145 (b) A taxpayer shall make an appeal under this Subsection (2):
- 146 (i) to the county board of equalization; and
- 147 (ii) on or before June 30, 2025.
- 148 (c) If a taxpayer is dissatisfied with the decision of the county board of equalization, the
- 149 taxpayer may file an appeal with the commission as described in Section 59-2-1006.
- 150 (d) A taxpayer may file an appeal of the valuation or equalization of property under this
- 151 Subsection (2) regardless of whether:
- 152 (i) the taxpayer previously filed an appeal of the valuation or equalization of the
- 153 property for the calendar year that begins on January 1, 2023;
- 154 (ii) the county board of equalization has issued a decision on the appeal in
- 155 accordance with Section 59-2-1004;
- 156 (iii) the commission has issued a decision on the appeal in accordance with Section
- 157 59-2-1006;
- 158 (iv) the parties have entered a stipulation regarding the value of the property; or
- 159 (v) any appeal of the valuation or equalization of the property for the calendar year
- 160 that begins on January 1, 2023, has been closed.
- 161 (3) Except as specifically provided in this section:
- 162 (a) an appeal to the county board of equalization shall be filed in accordance with
- 163 Section 59-2-1004; and
- 164 (b) an appeal to the commission shall be filed in accordance with Section 59-2-1006.
- 165 (4) For each property eligible to receive a deferral under Section [~~59-2-1802.1~~] 59-2a-801,
- 166 this section may not be interpreted to require a taxpayer to refile:
- 167 (a) an application to appeal in accordance with Section 59-2-1004 if an appeal before the

168 county board of equalization is pending for the calendar year that begins on January  
169 1, 2023; or

170 (b) a notice of appeal in accordance with Section 59-2-1006 if an appeal before the  
171 commission is pending for the calendar year that begins on January 1, 2023.

172 Section 3. Section **59-2-1006** is amended to read:

173 **59-2-1006 . Appeal to commission -- Duties of auditor -- Decision by commission.**

174 (1) Any person dissatisfied with the decision of the county board of equalization concerning  
175 the assessment and equalization of any property, or the determination of any exemption  
176 in which the person has an interest, or a tax relief decision made under designated  
177 decision-making authority as described in Section 59-2-1101 or Chapter 2a, Tax Relief  
178 Through Property Tax, may appeal that decision to the commission by:

179 (a) filing a notice of appeal specifying the grounds for the appeal with the county auditor  
180 within 30 days after the final action of the county board or entity with designated  
181 decision-making authority described in Section 59-2-1101 or Chapter 2a, Tax Relief  
182 Through Property Tax; and

183 (b) if the county assessor valued the property in accordance with Section 59-2-301.8 and  
184 the taxpayer intends to contest the value of personal property located in a  
185 multi-tenant residential property, as that term is defined in Section 59-2-301.8,  
186 submitting a signed statement of the personal property with the notice of appeal.

187 (2) The auditor shall:

188 (a) file one notice with the commission;

189 (b) certify and transmit to the commission:

190 (i) the minutes of the proceedings of the county board of equalization or entity with  
191 designated decision-making authority for the matter appealed;

192 (ii) all documentary evidence received in that proceeding; and

193 (iii) a transcript of any testimony taken at that proceeding that was preserved;

194 (c) if the appeal is from a hearing where an exemption was granted or denied, certify and  
195 transmit to the commission the written decision of:

196 (i) the board of equalization as required by Section 59-2-1102; or

197 (ii) the entity with designated decision-making authority; and

198 (d) any signed statement submitted in accordance with Subsection (1)(b).

199 (3) In reviewing a decision described in Subsection (1), the commission may:

200 (a) admit additional evidence;

201 (b) issue orders that it considers to be just and proper; and

- 202 (c) make any correction or change in the assessment or order of the county board of  
 203 equalization or entity with decision-making authority.
- 204 (4) In reviewing evidence submitted to the commission to decide an appeal under this  
 205 section, the commission shall consider and weigh:
- 206 (a) the accuracy, reliability, and comparability of the evidence presented;
- 207 (b) if submitted, the sales price of relevant property that was under contract for sale as of  
 208 the lien date but sold after the lien date;
- 209 (c) if submitted, the sales offering price of property that was offered for sale as of the  
 210 lien date but did not sell, including considering and weighing the amount of time for  
 211 which, and manner in which, the property was offered for sale; and
- 212 (d) if submitted, other evidence that is relevant to determining the fair market value of  
 213 the property.
- 214 (5) In reviewing a decision described in Subsection (1), the commission shall adjust  
 215 property valuations to reflect a value equalized with the assessed value of other  
 216 comparable properties if:
- 217 (a) the issue of equalization of property values is raised; and
- 218 (b) the commission determines that the property that is the subject of the appeal deviates  
 219 in value plus or minus 5% from the assessed value of comparable properties.
- 220 (6) The commission shall decide all appeals taken pursuant to this section not later than  
 221 March 1 of the following year for real property and within 90 days for personal property,  
 222 and shall report its decision, order, or assessment to the county auditor, who shall make  
 223 all changes necessary to comply with the decision, order, or assessment.

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

225 **59-2-1331 . Property tax due date -- Date tax is delinquent -- Penalty -- Interest --**  
 226 **Payments -- Refund of prepayment.**

- 227 (1)(a) Except as provided in Subsection (1)(b) and subject to Subsections (1)(c) and (d),  
 228 all property taxes, unless otherwise specifically provided for under Section 59-2-1332,  
 229 or other law, and any tax notice charges, are due on November 30 of each year  
 230 following the date of levy.
- 231 (b) If November 30 falls on a Saturday, Sunday, or holiday:
- 232 (i) the date of the next following day that is not a Saturday, Sunday, or holiday shall  
 233 be substituted in Subsection (1)(a) and Subsection 59-2-1332(1) for November 30;  
 234 and
- 235 (ii) the date of the day occurring 30 days after the date under Subsection (1)(b)(i)

- 236 shall be substituted in Subsection 59-2-1332(1) for December 30.
- 237 (c) If a property tax is paid or postmarked after the due date described in this Subsection  
238 (1) the property tax is delinquent.
- 239 (d) A county treasurer or other public official, public entity, or public employee may not  
240 require the payment of a property tax before the due date described in this Subsection  
241 (1).
- 242 (2)(a) Except as provided in Subsections (2)(e), (f), and (g)(i), for each parcel, all  
243 delinquent taxes and tax notice charges on each separately assessed parcel are subject  
244 to a penalty of 2.5% of the amount of the delinquent taxes and tax notice charges or  
245 \$10, whichever is greater.
- 246 (b) Unless the delinquent taxes and tax notice charges, together with the penalty, are  
247 paid on or before January 31, the amount of taxes and tax notice charges and penalty  
248 shall bear interest on a per annum basis from the January 1 immediately following  
249 the delinquency date.
- 250 (c) Except as provided in Subsection (2)(d), for purposes of Subsection (2)(b), the  
251 interest rate is equal to the sum of:  
252 (i) 6%; and  
253 (ii) the federal funds rate target:  
254 (A) established by the Federal Open ~~Markets~~ Market Committee; and  
255 (B) that exists on the January 1 immediately following the date of delinquency.
- 256 (d) The interest rate described in Subsection (2)(c) may not be:  
257 (i) less than 7%; or  
258 (ii) more than 10%.
- 259 (e) The penalty described in Subsection (2)(a) is 1% of the amount of the delinquent  
260 taxes and tax notice charges or \$10, whichever is greater, if all delinquent taxes, all  
261 tax notice charges, and the penalty are paid on or before the January 31 immediately  
262 following the delinquency date.
- 263 (f) This section does not apply to the costs, charges, and interest rate accruing on any tax  
264 notice charge related to an assessment assessed in accordance with:  
265 (i) Title 11, Chapter 42, Assessment Area Act; or  
266 (ii) Title 11, Chapter 42a, Commercial Property Assessed Clean Energy Act.
- 267 (g)(i) The county shall waive any penalty or interest for a property granted a deferral  
268 in accordance with Section ~~[59-2-1802.1]~~ 59-2a-801 from the day of the  
269 delinquency through the end of the deferral period.

270 (ii) Penalties and interest accrue in accordance with this Subsection (2) on any tax or  
271 tax notice charge that is delinquent after the deferral period ends.

272 (3)(a) If the delinquency exceeds one year, the amount of taxes, tax notice charges, and  
273 penalties for that year and all succeeding years shall bear interest until settled in full  
274 through redemption or tax sale.

275 (b) The interest rate to be applied shall be calculated for each year as established under  
276 Subsection (2) and shall apply on each individual year's delinquency until paid.

277 (4) The county treasurer may accept and credit on account against taxes and tax notice  
278 charges becoming due during the current year, at any time before or after the tax rates  
279 are adopted, but not subsequent to the date of delinquency, either:

280 (a) payments in amounts of not less than \$10; or

281 (b) the full amount of the unpaid tax and tax notice charges.

282 (5)(a) At any time before the county treasurer provides the tax notice described in  
283 Section 59-2-1317, the county treasurer may refund amounts accepted and credited  
284 on account against taxes and tax notice charges becoming due during the current year.

285 (b) Upon recommendation by the county treasurer, the county legislative body shall  
286 adopt rules or ordinances to implement the provisions of this Subsection (5).

287 Section 5. Section **59-2-1343** is amended to read:

288 **59-2-1343 . Tax sale listing.**

289 (1)(a) If any property is not redeemed by March 15 following the lapse of four years  
290 from the date when any item in Subsection (1)(b) became delinquent, the county  
291 treasurer shall immediately file a listing with the county auditor of all properties  
292 whose redemption period is expiring in the nearest forthcoming tax sale to pay all  
293 outstanding property taxes and tax notice charges.

294 (b) Except as provided in Subsection (1)(c), a delinquency of any of the following  
295 triggers the tax sale process described in Subsection (1)(a):

296 (i) property tax; or

297 (ii) a tax notice charge.

298 (c) A property tax or a tax notice charge that is deferred in accordance with Section [  
299 ~~59-2-1802.1~~] 59-2a-801 is delinquent only if full payment of the property tax and any  
300 tax notice charges is not made before the end of the five-year deferral period.

301 (2) The listing is known as the "tax sale listing."

302 Section 6. Section **59-2a-101**, which is renumbered from Section 59-2-1202 is renumbered  
303 and amended to read:

304

## CHAPTER 2a. TAX RELIEF THROUGH PROPERTY TAX

305

### Part 1. General Provisions

306

#### ~~[59-2-1202]~~ 59-2a-101 . Definitions.

307

As used in this ~~[part]~~ chapter:

308

(1) "Active component of the United States Armed Forces" means the same as that term is defined in Section 59-10-1027.

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(2) "Active duty claimant" means a member of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces who:

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312

(a) performed qualifying active duty military service; and

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(b) applies for an exemption described in Part 6, Active Duty Armed Forces Exemption.

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(3) "Adjusted taxable value limit" means:

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(a) for the calendar year that begins on January 1, 2023, \$479,504; or

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(b) for each calendar year after the calendar year that begins on January 1, 2023, the

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amount of the adjusted taxable value limit for the previous year plus an amount

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calculated by multiplying the amount of the adjusted taxable value limit for the

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previous year by the actual percent change in the consumer price index during the

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previous calendar year.

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(4) "Claim" means:

322

(a) a claim for tax abatement described in Subsection (21)(a) or a credit under Part 2,

323

Renter's Credit, or Part 3, Homeowner's Credit;

324

(b) an exemption under Part 5, Veteran Armed Forces Exemption, or Part 6, Active Duty

325

Armed Forces Exemption; or

326

(c) an application for an abatement under Part 4, Abatement for Indigent Individuals, or

327

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

328

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

329

Property Owners.

330

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

331

(i) files a claim under ~~[this part]~~ Part 2, Renter's Credit, or Part 3, Homeowner's

332

Credit, for a residence;

333

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

334

filed ~~[under this part]~~; and

335

(iii) on or before December 31 of the year for which a claim for relief is filed ~~[under~~

336

this part], is:

- 337 (A) 66 years old or older if the individual was born on or before December 31,  
 338 1959; or
- 339 (B) 67 years old or older if the individual was born on or after January 1, 1960.
- 340 (b) Notwithstanding Subsection ~~[(1)(a)]~~ (5)(a), "claimant" includes a surviving spouse:
- 341 (i) regardless of:
- 342 (A) the age of the surviving spouse; or
- 343 (B) the age of the deceased spouse at the time of death;
- 344 (ii) if the surviving spouse meets:
- 345 (A) the requirements [of this part except for the age requirement] described in  
 346 Subsections (5)(a)(i) and (5)(a)(ii); and
- 347 (B) the income requirements described in Part 2, Renter's Credit, if the surviving  
 348 spouse is filing a claim for a renter's credit or Part 3, Homeowner's Credit, if  
 349 the surviving spouse is filing a claim for a homeowner's credit;
- 350 (iii) if the surviving spouse is part of the same household of the deceased spouse at  
 351 the time of death of the deceased spouse; and
- 352 (iv) if the surviving spouse is unmarried at the time the surviving spouse files the  
 353 claim.
- 354 (c) If two or more individuals of a household are able to meet the qualifications for a  
 355 claimant, ~~[they]~~ the individuals may determine among them as to who the claimant  
 356 shall be, but if ~~[they]~~ the individuals are unable to agree, the matter shall be referred  
 357 to the county legislative body for a determination of the claimant of an owned  
 358 residence and to the commission for a determination of the claimant of a rented  
 359 residence.
- 360 ~~[(2)]~~ (6) "Consumer price index [~~housing~~]" means:
- 361 (a) for Part 2, Renter's Credit, and Part 3, Homeowner's Credit, the Consumer Price  
 362 Index - All Urban Consumers, Housing United States Cities Average, published by  
 363 the Bureau of Labor Statistics of the United States Department of Labor; and
- 364 (b) for the other parts of this chapter, the same as that term is described in Section  
 365 1(f)(4), Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue Code.
- 366 (7) "Deceased veteran with a disability" means a deceased individual who was a veteran  
 367 with a disability at the time the individual died.
- 368 (8) "Deferral" means a postponement of a tax due date or a tax notice charge granted in  
 369 accordance with Section 59-2a-701, 59-2a-801, or 59-2a-901.
- 370 (9) "Eligible owner" means an owner of an attached or a detached single-family residence:

- 371 (a)(i) who is 75 years old or older on or before December 31 of the year in which the  
 372 individual applies for a deferral under this part;  
 373 (ii) whose household income does not exceed 200% of the maximum household  
 374 income certified to a homeowner's credit described in Section 59-2a-305; and  
 375 (iii) whose household liquid resources do not exceed 20 times the amount of property  
 376 taxes levied on the owner's residence for the preceding calendar year; or  
 377 (b) that is a trust described in Section 59-2a-109 if the grantor of the trust is an  
 378 individual described in Subsection (9)(a).
- 379 (10) "Eligible property" means property owned by a veteran claimant that is:  
 380 (a) the veteran claimant's primary residence, including a residence that the veteran  
 381 claimant does not reside in because the veteran claimant is admitted as an inpatient at  
 382 a health care facility as defined in Section 26B-4-501; or  
 383 (b) tangible personal property that:  
 384 (i) is held exclusively for personal use; and  
 385 (ii) is not used in a trade or business.
- 386 ~~[(3)]~~ (11)(a) "Gross rent" means rent actually paid in cash or [its] the cash equivalent  
 387 solely for the right of occupancy, at [arm's-length] arm's length, of a residence,  
 388 exclusive of charges for any utilities, services, furniture, furnishings, or personal  
 389 appliances furnished by the landlord as a part of the rental agreement.  
 390 (b) If a claimant occupies two or more residences in the year, "gross rent" means the  
 391 total rent paid for the residences during the one-year period for which the renter files  
 392 a claim under this part.
- 393 ~~[(4)]~~ (12)(a) "Homeowner" means:  
 394 (i) an individual whose name is listed on the deed of a residence; or  
 395 (ii) if a residence is owned in a qualifying trust, an individual who is a grantor,  
 396 trustor, or settlor or holds another similar role in the trust.  
 397 (b) "Homeowner" does not include:  
 398 (i) if a residence is owned by any type of entity other than a qualifying trust, an  
 399 individual who holds an ownership interest in that entity; or  
 400 (ii) an individual who is listed on a deed of a residence along with an entity other  
 401 than a qualifying trust.
- 402 ~~[(5)]~~ (13) "Homeowner's credit" means a credit against a claimant's property tax liability.  
 403 ~~[(6)]~~ (14) "Household" means the association of individuals who live in the same dwelling,  
 404 sharing the dwelling's furnishings, facilities, accommodations, and expenses.

- 405 [~~(7)~~] (15)(a) [~~Except as provided in Subsection (7)(b), "household-]~~ "Household income"  
406 means all income received by all members of a claimant's household in:
- 407 (i) for a claimant who owns a residence, the calendar year preceding the calendar  
408 year in which property taxes are due; or
  - 409 (ii) for a claimant who rents a residence, the year for which a claim is filed.
- 410 (b) "Household income" does not include income received by a member of a claimant's  
411 household who is:
- 412 (i) under the age of 18; or
  - 413 (ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant or  
414 the claimant's spouse.
- 415 (16) "Household liquid resources" means the following resources that are not included in an  
416 individual's household income and held by one or more members of the individual's  
417 household:
- 418 (a) cash on hand;
  - 419 (b) money in a checking or savings account;
  - 420 (c) savings certificates; and
  - 421 (d) stocks or bonds.
- 422 [~~(8)~~] (17) "Income" means the sum of:
- 423 (a) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and
  - 424 (b) nontaxable income.
- 425 (18) "Indigent individual" means a poor individual as described in Utah Constitution,  
426 Article XIII, Section 3, Subsection (4), who:
- 427 (a)(i) is 65 years old or older; or
  - 428 (ii) is less than 65 years old and:
    - 429 (A) the county finds that extreme hardship would prevail on the individual if the  
430 county does not defer or abate the individual's taxes; or
    - 431 (B) the individual has a disability;
  - 432 (b) has a total household income of less than the maximum household income certified  
433 to a homeowner's credit described in Section 59-2a-305;
  - 434 (c) resides for at least 10 months of the year in the residence that would be subject to the  
435 requested abatement; and
  - 436 (d) cannot pay the tax assessed on the individual's residence when the tax becomes due.
- 437 (19) "Military entity" means:
- 438 (a) the United States Department of Veterans Affairs;

- 439        (b) an active component of the United States Armed Forces; or  
440        (c) a reserve component of the United States Armed Forces.
- 441    ~~[(9)]~~ (20)(a) "Nontaxable income" means amounts excluded from adjusted gross income  
442        under the Internal Revenue Code, including:
- 443            (i) capital gains;
  - 444            (ii) loss carry forwards claimed during the taxable year in which a claimant files for  
445                relief under this ~~[part or Part 18, Tax Deferral and Tax Abatement]~~ chapter;
  - 446            (iii) depreciation claimed pursuant to the Internal Revenue Code by a claimant on the  
447                residence for which the claimant files for relief under this ~~[part or Part 18, Tax~~  
448                ~~Deferral and Tax Abatement]~~ chapter;
  - 449            (iv) support money received;
  - 450            (v) nontaxable strike benefits;
  - 451            (vi) the gross amount of a pension or annuity, including benefits under the Railroad  
452                Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability  
453                pensions;
  - 454            (vii) except for payments described in Subsection ~~[(9)(b)(vi)]~~ (20)(b)(vi), payments  
455                received under the Social Security Act;
  - 456            (viii) state unemployment insurance amounts;
  - 457            (ix) nontaxable interest received from any source;
  - 458            (x) workers' compensation;
  - 459            (xi) the gross amount of "loss of time" insurance; and
  - 460            (xii) voluntary contributions to a tax-deferred retirement plan.
- 461    (b) "Nontaxable income" does not include:
- 462            (i) public assistance;
  - 463            (ii) aid, assistance, or contributions from a tax-exempt nongovernmental source;
  - 464            (iii) surplus foods;
  - 465            (iv) relief in kind supplied by a public or private agency;
  - 466            (v) relief provided under this ~~[part or Part 18, Tax Deferral and Tax Abatement]~~  
467                chapter;
  - 468            (vi) Social Security Disability Income payments received under the Social Security  
469                Act;
  - 470            (vii) federal tax refunds;
  - 471            (viii) federal child tax credits received under 26 U.S.C. Sec. 24;
  - 472            (ix) federal earned income tax credits received under 26 U.S.C. Sec. 32;

- 473 (x) payments received under a reverse mortgage;  
 474 (xi) payments or reimbursements to senior program volunteers under 42 U.S.C. Sec.  
 475 5058; or  
 476 (xii) gifts or bequests.

477 ~~[(10)]~~ (21)(a) "Property taxes accrued" means property taxes, exclusive of special  
 478 assessments, delinquent interest, and charges for service, levied on 35% of the fair  
 479 market value, as reflected on the assessment roll, of a claimant's residence in this  
 480 state.

481 (b) For a mobile home, "property taxes accrued" includes taxes imposed on both the land  
 482 upon which the home is situated and on the structure of the home itself, whether  
 483 classified as real property or personal property taxes.

484 (c) The relief described in Subsection ~~[(10)(a)]~~ (21)(a) constitutes:

485 (i) a tax abatement for the poor in accordance with Utah Constitution, Article XIII,  
 486 Section 3; and

487 (ii) the residential exemption provided for in Section 59-2-103.

488 (d) For purposes of this Subsection ~~[(10)]~~ (21), property taxes accrued are levied on the  
 489 lien date.

490 (e) When a household owns and occupies two or more different residences in this state  
 491 in the same calendar year, and neither residence is acquired or sold during the  
 492 calendar year for which relief is claimed under this part, property taxes accrued shall  
 493 relate only to the residence occupied on the lien date by the household as the  
 494 household's principal place of residence.

495 (f)(i) If a residence is an integral part of a large unit such as a farm or a multipurpose  
 496 or multidwelling building, property taxes accrued shall be calculated on the  
 497 percentage that the value of the residence is of the total value of the unit.

498 (ii) For purposes of this Subsection ~~[(10)(f)]~~ (21)(f), "unit" refers to the parcel of  
 499 property covered by a single tax statement of which the residence is a part.

500 (22) "Property taxes due" means:

501 (a) for a claimant:

502 (i) the taxes due for which the county or the commission grants a tax abatement for  
 503 the poor described in Subsection 59-2a-101(21) or a credit; and

504 (ii) for the calendar year for which the tax abatement for the poor or credit is granted;

505 (b) for an indigent individual:

506 (i) the taxes due for which a county granted an abatement under Section 59-2a-401;

- 507           and
- 508           (ii) for the calendar year for which the county grants the abatement;
- 509       (c) for an active duty claimant:
- 510           (i) the taxes due for which the county or the commission grants an exemption; and
- 511           (ii) for the calendar year for which the exemption is granted; or
- 512       (d) for a veteran claimant:
- 513           (i)(A) the taxes due for which the county or the commission grants an exemption;
- 514           and
- 515           (B) for the calendar year for which the exemption is granted; and
- 516           (ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:
- 517           (A) owned by the veteran claimant; and
- 518           (B) assessed for the calendar year for which the county grants an exemption.
- 519       (23) "Property taxes paid" means an amount equal to the sum of:
- 520           (a) the amount of property taxes, and for a veteran claimant, uniform fee, paid for the
- 521           taxable year for which the individual applied for relief described in this chapter; and
- 522           (b) the amount of the relief the county grants under this chapter.
- 523       [(11)] (24) "Public assistance" means:
- 524           (a) medical assistance provided under Title 26B, Chapter 3, Health Care -
- 525           Administration and Assistance;
- 526           (b) SNAP benefits as defined in Section 35A-1-102;
- 527           (c) services or benefits provided under Title 35A, Chapter 3, Employment Support Act;
- 528           and
- 529           (d) foster care maintenance payments provided from the General Fund or under Title
- 530           IV-E of the Social Security Act.
- 531       (25) "Qualifying active duty military service" means at least 200 days, regardless of
- 532           whether consecutive, in any continuous 365-day period of active duty military service
- 533           outside the state in an active component of the United States Armed Forces or a reserve
- 534           component of the United States Armed Forces, if the days of active duty military service:
- 535           (a) were completed in the year before an individual applies for an exemption described
- 536           in Section 59-2a-601; and
- 537           (b) have not previously been counted as qualifying active duty military service for
- 538           purposes of qualifying for an exemption described in Section 59-2a-601 or applying
- 539           for the exemption as described in Section 59-2a-602.
- 540       (26) "Qualifying disabled veteran claimant" means a veteran claimant who has a 100%

- 541 service-connected disability rating by the Veterans Benefits Administration that is  
542 permanent and total.
- 543 (27) "Qualifying increase" means a valuation that is equal to or more than 150% higher  
544 than the previous year's valuation for property that:
- 545 (a) is county assessed; and  
546 (b) on or after January 1 of the previous year and before January 1 of the current year  
547 has not had:
- 548 (i) a physical improvement if the fair market value of the physical improvement  
549 increases enough to result in the valuation increase solely as a result of the  
550 physical improvement;
- 551 (ii) a zoning change if the fair market value of the real property increases enough to  
552 result in the valuation increase solely as a result of the zoning change; or
- 553 (iii) a change in the legal description of the real property, if the fair market value of  
554 the real property increases enough to result in the valuation increase solely as a  
555 result of the change in the legal description of the real property.
- 556 [(12)] (28) "Qualifying trust" means a trust holding title to real or tangible personal property  
557 for which an individual:
- 558 (a) makes a claim under this part;  
559 (b) proves to the satisfaction of the county that title to the portion of the trust will revert  
560 in the individual upon the exercise of a power:
- 561 (i) by:
- 562 (A) the individual as grantor, trustor, settlor, or in another similar role of the trust;  
563 (B) a nonadverse party; or  
564 (C) both the individual and a nonadverse party; and
- 565 (ii) regardless of whether the power is a power:
- 566 (A) to revoke;  
567 (B) to terminate;  
568 (C) to alter;  
569 (D) to amend; or  
570 (E) to appoint; and
- 571 (c) is obligated to pay the taxes on that portion of the trust property beginning January 1  
572 of the year the individual makes the claim.
- 573 (29) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister,  
574 parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a

575 spouse of any of these individuals.

576 [(13)] (30)(a) "Rental assistance payment" means any payment that:

577 [(i)] (a) is made by a:

578 [(A)] (i) governmental entity;

579 [(B)] (ii) charitable organization; or

580 [(C)] (iii) religious organization; and

581 [(ii)] (b) is specifically designated for the payment of rent of a claimant:

582 [(A)] (i) for the calendar year for which the claimant seeks a renter's credit under this  
583 part; and

584 [(B)] (ii) regardless of whether the payment is made to the claimant or the landlord.

585 [(b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
586 commission may make rules defining the terms:]

587 [(i) "governmental entity";]

588 [(ii) "charitable organization"; or]

589 [(iii) "religious organization."]

590 (31) "Reserve component of the United States Armed Forces" means the same as that term  
591 is defined in Section 59-10-1027.

592 [(14)] (32)(a)(i) "Residence" means [the] a dwelling in this state, whether owned or  
593 rented, and so much of the land surrounding the dwelling, not exceeding one acre,  
594 as is reasonably necessary for use of the dwelling as a home.

595 (ii) "Residence" includes a dwelling that is:

596 (A) a part of a multidwelling or multipurpose building and a part of the land upon  
597 which the multidwelling or multipurpose building is built; and

598 (B) a mobile home, manufactured home, or houseboat.

599 (b) "Residence" does not include personal property such as furniture, furnishings, or  
600 appliances.

601 (c) For purposes of this Subsection [(14)] (32), "owned" includes a vendee in possession  
602 under a land contract or one or more joint tenants or tenants in common.

603 (33) "Statement of disability" means a document:

604 (a) issued by a military entity; and

605 (b) that lists the percentage of disability for the veteran with a disability or deceased  
606 veteran with a disability.

607 (34) "Tax notice charge" means the same as that term is defined in Section 59-2-1301.5.

608 (35) "Veteran claimant" means one of the following individuals who applies for an

- 609 exemption described in Section 59-2a-501:
- 610 (a) a veteran with a disability;
- 611 (b) the unmarried surviving spouse:
- 612 (i) of a deceased veteran with a disability; or
- 613 (ii) a veteran who was killed in action or died in the line of duty; or
- 614 (c) a minor orphan:
- 615 (i) of a deceased veteran with a disability; or
- 616 (ii) a veteran who was killed in action or died in the line of duty.
- 617 (36) "Veteran who was killed in action or died in the line of duty" means an individual who
- 618 was killed in action or died in the line of duty in an active component of the United
- 619 States Armed Forces or a reserve component of the United States Armed Forces,
- 620 regardless of whether that individual had a disability at the time that individual was
- 621 killed in action or died in the line of duty.
- 622 (37) "Veteran with a disability" means an individual with a disability who, during military
- 623 training or a military conflict, acquired a disability in the line of duty in an active
- 624 component of the United States Armed Forces or a reserve component of the United
- 625 States Armed Forces, as determined by a military entity.

626 Section 7. Section **59-2a-102**, which is renumbered from Section 59-2-1203 is renumbered

627 and amended to read:

628 **[59-2-1203]59-2a-102 . Right to file claim -- Death of claimant.**

- 629 (1)(a) The right to file a claim under this part is personal to the [claimant] individual
- 630 eligible to file the claim.
- 631 (b) The right to file a claim does not survive the [claimant's] death of the individual
- 632 eligible to file the claim.
- 633 (c) The right to file a claim may be exercised on behalf of [a-claimant] an individual
- 634 eligible to file the claim by:
- 635 (i) a legal guardian [of the claimant]; or
- 636 (ii) an attorney-in-fact [of the claimant].
- 637 (2)(a) If [a-claimant] an individual dies after having filed a timely claim, the county or
- 638 the commission shall disburse the amount of the claim [shall be disbursed] to another
- 639 member of the household as determined by the commission by rule.
- 640 (b) If the [claimant] individual described in Subsection (2)(a) was the only member of
- 641 the household, the county or the commission may pay the claim [may be paid] to the
- 642 executor or administrator, except that if neither an executor or administrator is

643 appointed and qualified within two years of the filing of the claim, the amount of the  
644 claim [~~shall escheat~~] escheats to the state.

645 (3) If the [~~claimant~~] individual is the grantor, trustor, or settlor of or holds another similar  
646 role in a qualifying trust and the [~~claimant~~] individual meets the requirements of [~~this part~~]  
647 one or more parts of this chapter, the [~~claimant~~] individual may claim the portion of the  
648 credit and be treated as the owner of that portion of the property held in trust.

649 (4) The relief described in Subsection [~~59-2-1202(10)(a)~~] 59-2a-101(21)(a) is in addition to  
650 any other exemption or reduction for which a homeowner may be eligible, including the  
651 homeowner's credit provided for in Section [~~59-2-1206~~] 59-2a-305.

652 Section 8. Section **59-2a-103**, which is renumbered from Section 59-2-1211 is renumbered  
653 and amended to read:

654 **[~~59-2-1211~~] 59-2a-103 . Forms and instructions -- County legislative body authority to adopt**  
655 **rules or ordinances.**

656 (1) The commission shall [~~prescribe and~~] make available suitable forms and instructions for:

657 (2)(a) [~~claimants~~] individuals filing claims; and

658 (b) counties.

659 [~~(2)~~] (3) A county is not required to use the forms and instructions [~~prescribed~~] made  
660 available by the commission under Subsection (1) if the county prepares suitable forms  
661 and instructions for [~~a claimant~~] an individual filing a claim consistent with:

662 (a) this chapter; and

663 (b) rules adopted by the commission.

664 [~~(3)~~] (4) The county legislative body may adopt rules or ordinances to:

665 (a) effectuate the property tax relief under this part; and

666 (b) designate one or more persons to perform the functions given the county under this  
667 part.

668 Section 9. Section **59-2a-104**, which is renumbered from Section 59-2-1214 is renumbered  
669 and amended to read:

670 **[~~59-2-1214~~] 59-2a-104 . Redetermination of claim by commission or county.**

671 (1) If, on the audit of any claim filed under this [~~part~~] chapter, the commission or the county  
672 determines the amount has been incorrectly determined, the commission or the county  
673 shall:

674 (a) redetermine the claim; and

675 (b) notify the [~~claimant~~] individual filing the claim of the redetermination and [~~its~~] the  
676 reason for the redetermination.

677 (2) The redetermination provided in Subsection (1)(a) ~~[shall be]~~ is final unless appealed  
 678 within 30 days after the day on which the commission or the county provides the notice  
 679 required by Subsection (1)(b).

680 Section 10. Section **59-2a-105**, which is renumbered from Section 59-2-1215 is renumbered  
 681 and amended to read:

682 **[59-2-1215] 59-2a-105 . Fraudulently or negligently prepared claim -- Penalties and interest.**

683 (1)(a) If the commission or the county determines that a claim is excessive and was  
 684 filed with fraudulent intent, the commission or the county shall:

- 685 (i) disallow the claim ~~[shall be disallowed]~~ in full;
- 686 (ii) cancel the credit ~~[shall be cancelled]~~; and
- 687 (iii) recover the amount paid or claimed ~~[shall be recovered]~~ by assessment~~[; and]~~  
 688 with interest:
- 689 ~~[(iv) the assessment provided for in Subsection (1)(a)(iii) shall bear interest:]~~
- 690 (A) from the date of the claim until the claim is refunded or repaid; and
- 691 ~~[(B) until refunded or paid; and]~~
- 692 ~~[(C) (B) at the rate of 1% per month.~~

693 (b) ~~[The claimant, and any person who assists in the preparation or filing of an excessive~~  
 694 ~~claim or supplies information upon which an excessive claim was prepared, with~~  
 695 ~~fraudulent intent, is guilty of a class A misdemeanor.]~~

- 696 (i) An individual who files an excessive claim, with fraudulent intent is guilty of a  
 697 class A misdemeanor.
- 698 (ii) An individual who assists in the preparation or filing of an excessive claim or  
 699 supplies information upon which an excessive claim was prepared, with  
 700 fraudulent intent, is guilty of a class A misdemeanor.

701 (2) If the commission or the county determines that a claim is excessive and negligently  
 702 prepared, the commission or the county shall:

- 703 (a) disallow 10% of the corrected claim ~~[shall be disallowed]~~; and
- 704 (b) recover the proper portion of any amount paid ~~[shall be similarly recovered]~~ by  
 705 assessment~~[; and]~~ with interest:
- 706 (i) from the date of the claim until the claim is refunded or repaid; and
- 707 (ii) at the rate of 1% per month.

708 ~~[(e) the assessment provided for in Subsection (2)(b) shall bear interest at 1% per month~~  
 709 ~~from the date of payment until refunded or paid.]~~

710 Section 11. Section **59-2a-106**, which is renumbered from Section 59-2-1217 is renumbered

711 and amended to read:

712 **~~[59-2-1217]~~ 59-2a-106 . Denial of relief -- Appeal.**

713 Any person aggrieved by the denial in whole or in part of relief claimed  
714 under this~~[part]~~ chapter, except when the denial is based upon late filing of claim for  
715 relief, may appeal the denial to the commission by filing a ~~[petition within 30 days~~  
716 ~~after the denial]~~ notice of appeal in accordance with Section 59-2-1006.

717 Section 12. Section **59-2a-107**, which is renumbered from Section 59-2-1219 is renumbered  
718 and amended to read:

719 **~~[59-2-1219]~~ 59-2a-107 . Claim disallowed if residence obtained for purpose of receiving**  
720 **benefits.**

721 A claim shall be disallowed if the commission or county finds that the claimant  
722 received title to a residence primarily for the purpose of receiving benefits under this [  
723 ~~part]~~ chapter.

724 Section 13. Section **59-2a-108**, which is renumbered from Section 59-2-1220 is renumbered  
725 and amended to read:

726 **~~[59-2-1220]~~ 59-2a-108 . Extension of time for filing application -- Rulemaking authority --**  
727 **County authority to make refunds.**

728 (1)(a) The commission or a county may extend the time for filing an application until  
729 December 31 of the year the application is required to be filed if, subject to any rules  
730 made by the commission under Subsection (1)(b), the commission or county finds  
731 that good cause exists to extend the deadline.

732 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
733 commission may make rules to establish the circumstances under which the  
734 commission or a county may, for good cause, extend the deadline for filing an  
735 application under Subsection (1)(a).

736 (2)~~[(a) For purposes of this Subsection (2):]~~

737 ~~[(i) "Abatement" means the amount of property taxes accrued that constitutes a tax~~  
738 ~~abatement for the poor in accordance with Subsection 59-2-1202(10).]~~

739 ~~[(ii) "Credit" means a homeowner's credit or renter's credit authorized by this part.]~~

740 ~~[(iii) "Property taxes due" means the taxes due on a claimant's property:]~~

741 ~~[(A) for which the county or the commission grants an abatement or a credit; and]~~

742 ~~[(B) for the calendar year for which the abatement or credit is granted.]~~

743 ~~[(iv) "Property taxes paid" is an amount equal to the sum of:]~~

744 ~~[(A) the amount of the property taxes paid for the taxable year for which the claimant is~~

745 ~~applying for the abatement or credit; and]~~  
 746 ~~[(B) the amount of the abatement or credit the county or the commission grants:]~~  
 747 ~~[(b) A county or the commission granting an abatement or a credit to a claimant] A~~  
 748 county granting an abatement described in Subsection 59-2a-101(21) or to an  
 749 indigent individual, a homeowner's credit, or an exemption described in Part 5,  
 750 Veteran Armed Forces Exemption, or Part 6, Active Duty Armed Forces Exemption,  
 751 shall refund to [that claimant] the recipient of the abatement, homeowner's credit, or  
 752 exemption an amount equal to the amount by which the [claimant's] property taxes  
 753 paid exceed the [claimant's] property taxes due, if that amount is \$1 or more.

754 Section 14. Section **59-2a-109**, which is renumbered from Section 59-2-1805 is renumbered  
 755 and amended to read:

756 ~~[59-2-1805]~~ **59-2a-109 . Treatment of trusts.**

757 If an applicant for a homeowner's credit, a deferral, or an abatement is the grantor  
 758 of a trust holding title to real or tangible personal property for which a homeowner's  
 759 credit, a deferral, or an abatement is claimed, a county may allow the applicant to  
 760 claim a portion of the homeowner's credit, deferral, or abatement and be treated as  
 761 the owner of that portion of the property held in trust, if the applicant proves to the  
 762 satisfaction of the county that:

- 763 (1) title to the portion of the trust will revert in the applicant upon the exercise of a power  
 764 by:  
 765 (a) the claimant as grantor of the trust;  
 766 (b) a nonadverse party; or  
 767 (c) both the claimant and a nonadverse party;  
 768 (2) title will revert as described in Subsection (1), regardless of whether the power  
 769 described in Subsection (1) is a power to revoke, terminate, alter, amend, or appoint;  
 770 (3) the applicant is obligated to pay the taxes on that portion of the trust property beginning  
 771 January 1 of the year the claimant claims the homeowner's credit, deferral, or abatement;  
 772 and  
 773 (4) the claimant satisfies the requirements described in this ~~[part]~~ chapter for homeowner's  
 774 credit, deferral, or abatement.

775 Section 15. Section **59-2a-110**, which is renumbered from Section 59-2-1807 is renumbered  
 776 and amended to read:

777 ~~[59-2-1807]~~ **59-2a-110 . County legislative body authority to adopt rules or ordinances.**

778 A county legislative body may adopt rules or ordinances to:

- 779 (1) effectuate a claim [an abatement or exemption] under this chapter, other than a claim  
 780 under Part 2, Renter's Credit; or
- 781 (2) designate one or more persons to perform the functions given to the county under this [  
 782 part] chapter.

783 Section 16. Section **59-2a-111** is enacted to read:

784 **59-2a-111 . Application of Chapter 2, Property Tax Act.**

- 785 (1) Unless otherwise provided by this chapter, the relief authorized under this chapter shall  
 786 be administered, enforced, and interpreted in accordance with Chapter 2, Property Tax  
 787 Act.
- 788 (2) If relief is granted, the county shall collect the tax due in accordance with the collection  
 789 procedures of Chapter 2, Property Tax Act.

790 Section 17. Section **59-2a-201** is enacted to read:

791

**Part 2. Renter's Credit**

792 **59-2a-201 . Purpose.**

- 793 (1) The purpose of this part is to provide general tax relief for certain persons who rent their  
 794 places of residence through a system of tax credits, refunds, and appropriations from the  
 795 General Fund.
- 796 (2) The relief is to offset in part the general tax burden, a significant portion of which,  
 797 directly or indirectly, is represented by property tax.
- 798 (3)(a) Accordingly, the tax relief provided by this part is determined in part by reference  
 799 to the property tax assessment and collection mechanisms, but is not limited to  
 800 property tax relief nor is the tax relief formulated upon the Legislature's power to  
 801 relieve property taxes.
- 802 (b) The tax relief is for the general relief of all taxes.

803 Section 18. Section **59-2a-202**, which is renumbered from Section 59-2-1204 is renumbered  
 804 and amended to read:

805 **[59-2-1204] 59-2a-202 . Renter's credits authorized -- No interest allowed.**

- 806 (1) ~~[If a claimant who owns a residence files an application for a homeowner's credit~~  
 807 ~~under Section 59-2-1206 and meets the requirements of this part, the claimant's property~~  
 808 ~~tax liability for the calendar year is equal to property taxes accrued.] A claimant who~~  
 809 ~~rents a residence and meets the requirements of this part may receive a renter's credit.~~
- 810 (2)~~(a)~~ A claimant [meeting-] who meets the requirements of this part and Part 3,  
 811 Homeowner's Credit, may claim in any year [either] a renter's credit under Section [

812 59-2-1209] 59-2a-205, a homeowner's credit as provided under [Section 59-2-1208]  
 813 Part 3, Homeowner's Credit, or both.

814 ~~[(b) If a claimant who owns a residence claims a credit under Subsection (2)(a), the~~  
 815 ~~credit shall be applied against the claimant's property taxes accrued.]~~

816 (3) Interest is not allowed on any payment made to a [renter's or homeowner's credit]  
 817 claimant under this part.

818 Section 19. Section **59-2a-203**, which is renumbered from Section 59-2-1205 is renumbered  
 819 and amended to read:

820 **[59-2-1205] 59-2a-203 . Time for filing claim for renter's credit -- One claimant per**  
 821 **household per year.**

822 (1) ~~[No claim with respect to a renter's credit may be paid or allowed.]~~ The commission  
 823 may not allow or pay a renter's credit unless the claim is actually filed with, and in the  
 824 possession of, the commission on or before December 31 of each calendar year.

825 (2) Only one claimant per household per calendar year is entitled to payment under this part.

826 Section 20. Section **59-2a-204**, which is renumbered from Section 59-2-1213 is renumbered  
 827 and amended to read:

828 **[59-2-1213] 59-2a-204 . Statement required of renter claimant.**

829 Every ~~[renter claimant under this part]~~ claimant shall supply to the commission, in  
 830 support of the claim, a statement showing reasonable proof of rent paid, the name and  
 831 address of the owner or managing agent of the property rented, and any changes of  
 832 residence.

833 Section 21. Section **59-2a-205**, which is renumbered from Section 59-2-1209 is renumbered  
 834 and amended to read:

835 **[59-2-1209] 59-2a-205 . Amount of renter's credit -- Cost-of-living adjustment -- Prohibition**  
 836 **on credit for rental assistance payment -- Calculation of credit when rent includes**  
 837 **utilities -- Limitation -- General Fund as source of credit -- Maximum credit.**

838 (1)(a) Subject to Subsections (2) and (3), for a calendar year beginning on or after January 1, [  
 839 ~~2021]~~ 2024, a claimant may claim a renter's credit for the previous calendar year that does not  
 840 exceed the following amounts:

841

If household income is	Percentage of gross rent allowed as a credit
\$0 -- [ <del>\$11,785]</del> <u>\$13,884</u>	9.5%
<del>[\$11,786 -- \$15,716]</del> <u>\$13,885 -- \$18,515</u>	8.5%

842

843

844

845	[ <del>\$15,717 -- \$19,643</del> ] <u>\$18,516 -- \$23,141</u>	7.0%
846	[ <del>\$19,644 -- \$23,572</del> ] <u>\$23,142 -- \$27,770</u>	5.5%
847	[ <del>\$23,573 -- \$27,503</del> ] <u>\$27,771 -- \$32,401</u>	4.0%
848	[ <del>\$27,504 -- \$31,198</del> ] <u>\$32,402 -- \$36,754</u>	3.0%
849	[ <del>\$31,199 -- \$34,666</del> ] <u>\$36,755 -- \$40,840</u>	2.5%

850 (b) For a calendar year beginning on or after January 1, [~~2022~~] 2025, the commission  
851 shall increase or decrease the household income eligibility amounts under Subsection  
852 (1)(a) by a percentage equal to the percentage difference between the [~~Consumer~~  
853 ~~Price Index housing~~] consumer price index for the preceding calendar year and the [  
854 ~~Consumer Price Index housing~~] consume price index for calendar year [~~2020~~] 2023.

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

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

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

863 (3) For purposes of calculating gross rent when a claimant's rent includes electricity or  
864 natural gas and the utility amount is not itemized in the statement provided in  
865 accordance with Section [~~59-2-1213~~] 59-2a-204, the commission shall deduct from rent:

- 866 (a) 7% of rent if the rent includes electricity or natural gas but not both; or
- 867 (b) 13% of rent if the rent includes both electricity and natural gas.

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

- 869 (a) claimed as a personal exemption on another individual's federal income tax return  
870 during any portion of a calendar year for which the individual seeks to claim the  
871 renter's credit under this section; or
- 872 (b) a dependent with respect to whom another individual claims a tax credit under  
873 Section 24(h)(4), Internal Revenue Code, during any portion of a calendar year for  
874 which the individual seeks to claim the renter's credit under this section.

875 (5) A payment for a renter's credit allowed by this section, and [~~provided for in Section~~  
876 ~~59-2-1204~~] authorized by Section 59-2a-202, shall be paid from the General Fund.

877 (6) A credit under this section may not exceed the maximum amount allowed as a

878 homeowner's credit for each income bracket under Section ~~[59-2-1208]~~ 59-2a-305.

879 Section 22. Section **59-2a-206**, which is renumbered from Section 59-2-1216 is renumbered  
880 and amended to read:

881 ~~[59-2-1216]~~ **59-2a-206 . Determination of rent when not arm's-length transaction.**

882 If a homestead is rented by a person from another person under circumstances  
883 deemed by the commission to be not at ~~[arm's-length]~~ arm's length, the commission may  
884 determine rent as at ~~[arm's-length]~~ arm's length, and the determination ~~[shall be]~~ is final  
885 unless appealed within 30 days after the day on which the commission determines the  
886 rent at arm's length.

887 Section 23. Section **59-2a-301**, which is renumbered from Section 59-2-1201 is renumbered  
888 and amended to read:

889

### Part 3. Homeowner's Credit

890 ~~[59-2-1201]~~ **59-2a-301 . Purpose of part.**

891 (1) The purpose of this part is to provide general property tax relief for certain persons  
892 who own ~~[or rent]~~ their places of residence through a system of tax credits, refunds, and  
893 appropriations from the General Fund.

894 (2) The relief is to offset in part the general tax burden, a significant portion of which,  
895 directly or indirectly, is represented by property tax.

896 (3)(a) Accordingly, the tax relief provided by this part is determined in part by reference  
897 to the property tax assessment and collection mechanisms, but~~[, however,]~~ is not  
898 limited to property tax relief nor is ~~[it]~~ the tax relief formulated upon the Legislature's  
899 power to relieve ~~[those]~~ property taxes.

900 (b) ~~[It]~~ The tax relief is for the general relief of all taxes.

901 Section 24. Section **59-2a-302** is enacted to read:

902 **59-2a-302 . Homeowner's credit authorized -- No interest allowed.**

903 (1) If a claimant who owns a residence meets the requirements of this part, the claimant's  
904 property tax liability for the calendar year is equal to property taxes accrued.

905 (2)(a) A claimant meeting the requirements of this part and Part 2, Renter's Credit, may  
906 claim in any year a renter's credit under Part 2, Renter's Credit, a homeowner's credit  
907 as provided under Section 59-2a-305, or both.

908 (b) If a claimant who owns a residence claims a credit under Subsection (2)(a), the  
909 county shall apply the credit against the claimant's property taxes accrued.

910 (3) Interest is not allowed on any payment made to a claimant under this part.

911 Section 25. Section **59-2a-303**, which is renumbered from Section 59-2-1206 is renumbered  
912 and amended to read:

913 ~~[59-2-1206]~~ **59-2a-303 . Application for homeowner's credit -- Time for filing -- Obtaining**  
914 **payment from General Fund.**

915 (1)(a) A claimant [~~applying for a homeowner's credit~~] shall file annually an application  
916 for the credit with the county in which the residence for which the claimant is seeking  
917 a homeowner's credit is located before September 1.

918 (b) The application under this section shall:

919 (i) be on forms provided by the county that meet the requirements of [~~Section~~  
920 ~~59-2-1211~~] Subsection 59-2a-103(3); and

921 (ii) include a household income statement signed by the claimant stating that:

922 (A) the income statement is correct; and

923 (B) the claimant qualifies for the credit.

924 (c)(i) Subject to Subsection (1)(c)(ii), a county shall apply the credit in accordance  
925 with this section and Section [~~59-2-1207~~] 59-2a-304 for the year in which the  
926 claimant applies for a homeowner's credit if the claimant meets the criteria for  
927 obtaining a homeowner's credit as provided in this part.

928 (ii) A homeowner's credit under this part may not exceed the claimant's property tax  
929 liability for the residence for the year in which the claimant applies for a  
930 homeowner's credit under this part.

931 (d) A claimant may qualify for a homeowner's credit under this part regardless of  
932 whether the claimant owes delinquent property taxes.

933 (2)(a)(i) The county shall compile a list of claimants and the homeowner's credits  
934 granted to the claimants for purposes of obtaining payment from the General Fund  
935 for the amount of credits granted.

936 (ii) A county may not obtain payment from the General Fund for the amount  
937 described in Subsection [~~59-2-1202(10)~~] 59-2a-101(21).

938 (b) Upon certification by the commission the payment for the credits under this  
939 Subsection (2) shall be made to the county on or before January 1 if the list of  
940 claimants and the credits granted are received by the commission on or before  
941 November 30 of the year in which the credits under this part are granted.

942 (c) If the commission does not receive the list under this Subsection (2) on or before  
943 November 30, payment shall be made within 30 days of receipt of the list of  
944 claimants and credits from the county.

945 Section 26. Section **59-2a-304**, which is renumbered from Section 59-2-1207 is renumbered  
 946 and amended to read:

947 ~~[59-2-1207]~~ **59-2a-304 . Claim applied against tax liability -- One claimant per household per**  
 948 **year.**

949 (1) A county shall apply as provided in Subsection ~~[59-2-1206(1)(e)]~~ 59-2-2004(1)(c) the  
 950 amount of a credit under this part against:

- 951 (a) a claimant's property tax liability; or
- 952 (b) the property tax liability of a spouse who was a member of the claimant's household  
 953 in the year in which the claimant applies for a homeowner's credit under this part.

954 (2) Only one claimant per household per year is entitled to payment under this part.

955 Section 27. Section **59-2a-305**, which is renumbered from Section 59-2-1208 is renumbered  
 956 and amended to read:

957 ~~[59-2-1208]~~ **59-2a-305 . Amount of homeowner's credit -- Cost-of-living adjustment --**  
 958 **Limitation -- General Fund as source of credit.**

959 (1)(a) Subject to ~~[Subsections (2) and (4)]~~ Subsection (2), for a calendar year beginning on or  
 960 after January 1, ~~[2021]~~ 2024, a claimant may claim a homeowner's credit that does not exceed  
 961 the following amounts:

962

If household income is	Homeowner's credit
\$0 -- <del>[\$11,785]</del> <u>\$13,884</u>	<del>[\$1,027]</del> <u>\$1,259</u>
<del>[\$11,786 -- \$15,716]</del> <u>\$13,885 -- \$18,515</u>	<del>[\$896]</del> <u>\$1,105</u>
<del>[\$15,717 -- \$19,643]</del> <u>\$18,516 -- \$23,141</u>	<del>[\$768]</del> <u>\$954</u>
<del>[\$19,644 -- \$23,572]</del> <u>\$23,142 -- \$27,770</u>	<del>[\$575]</del> <u>\$726</u>
<del>[\$23,573 -- \$27,503]</del> <u>\$27,771 -- \$32,401</u>	<del>[\$448]</del> <u>\$577</u>
<del>[\$27,504 -- \$31,198]</del> <u>\$32,402 -- \$36,754</u>	<del>[\$256]</del> <u>\$351</u>
<del>[\$31,199 -- \$34,666]</del> <u>\$36,755 -- \$40,840</u>	<del>[\$126]</del> <u>\$197</u>

971 (b) For a calendar year beginning on or after January 1, ~~[2022]~~ 2025, the commission  
 972 shall increase or decrease the household income eligibility amounts and the credits  
 973 under Subsection (1)(a) by a percentage equal to the percentage difference between  
 974 the consumer price index ~~[housing]~~ for the preceding calendar year and the consumer  
 975 price index ~~[housing]~~ for calendar year ~~[2020]~~ 2023.

- 976 (2)(a) An individual may not receive the homeowner's credit under this section or the [  
 977 ~~tax relief~~] abatement described in Subsection [~~59-2-1202(10)(a)~~] 59-2a-101(21) on  
 978 20% of the fair market value of the residence if:
- 979 (i) the individual is claimed as a personal exemption on another individual's federal  
 980 income tax return during any portion of a calendar year for which the individual  
 981 seeks to claim the homeowner's credit under this section;
  - 982 (ii) the individual is a dependent with respect to whom another individual claims a  
 983 tax credit under Section 24(h)(4), Internal Revenue Code, during any portion of a  
 984 calendar year for which the individual seeks to claim the homeowner's credit  
 985 under this section; or
  - 986 (iii) the individual did not own the residence for the entire calendar year for which  
 987 the individual claims the homeowner's credit.
- 988 (b) For a calendar year in which a residence is sold, the amount received as a  
 989 homeowner's credit under this section or as [~~tax relief~~] an abatement described in  
 990 Subsection [~~59-2-1202(10)(a)~~] 59-2a-101(21) on 20% of the fair market value of the  
 991 residence shall be repaid to the county on or before the day on which the sale of the  
 992 residence closes.
- 993 (3) A payment for a homeowner's credit allowed by this section, and [~~provided for in~~  
 994 ~~Section 59-2-1204~~] authorized by Section 59-2a-302, shall be paid from the General  
 995 Fund. (4) [~~For a calendar year that begins on or after January 1, 2018, after-~~] After the  
 996 commission has adjusted the homeowner credit amount under Subsection (1)(b), the  
 997 commission shall increase each homeowner credit amount under Subsection (1) by [~~the~~  
 998 ~~following amounts:~~] \$49.
- 999 [~~(a) for a calendar year that begins on January 1, 2018, \$14;~~]
  - 1000 [~~(b) for a calendar year that begins on January 1, 2019, \$22;~~]
  - 1001 [~~(c) for a calendar year that begins on January 1, 2020, \$31;~~]
  - 1002 [~~(d) for a calendar year that begins on January 1, 2021, \$40; and~~]
  - 1003 [~~(e) for a calendar year that begins on or after January 1, 2022, \$49.~~]

1004 Section 28. Section **59-2a-401**, which is renumbered from Section 59-2-1803 is renumbered  
 1005 and amended to read:

1006

#### **Part 4. Abatement for Indigent Individuals**

1007 ~~[59-2-1803]~~ **59-2a-401 . Tax abatement for indigent individuals -- Maximum amount.**

1008 [(1)] In accordance with this part, a county may remit or abate the taxes of an indigent

1009 individual:

1010 [(a)] (1) if the indigent individual owned the property as of January 1 of the year for which  
1011 the county remits or abates the taxes; and

1012 [(b)] (2) in an amount not more than the lesser of:

1013 [(i)] (a) the amount provided as a homeowner's credit for the lowest household income  
1014 bracket as described in Section ~~[59-2-1208]~~ 59-2a-305; or

1015 [(ii)] (b) 50% of the total tax levied for the indigent individual for the current year.

1016 [(2)] A county that grants an abatement to an indigent individual shall refund to the indigent  
1017 individual an amount that is equal to the amount by which the indigent individual's  
1018 property taxes paid exceed the indigent individual's property taxes due, if the amount is  
1019 at least \$1.]

1020 Section 29. Section **59-2a-402**, which is renumbered from Section 59-2-1804 is renumbered  
1021 and amended to read:

1022 ~~[59-2-1804]~~ **59-2a-402 . Application -- Rulemaking .**

1023 (1)(a) Except as provided in Section 59-2a-108 or Subsection ~~[(1)(b) or]~~(2), an  
1024 applicant for ~~[deferral or]~~ abatement for the current tax year shall annually file an  
1025 application on or before September 1 with the county in which the applicant's  
1026 property is located.

1027 ~~[(b) If a county finds good cause exists, the county may extend until December 31 the  
1028 deadline described in Subsection (1)(a).]~~

1029 [(e)] (b) An indigent individual may apply and potentially qualify for deferral under Part  
1030 7, Discretionary Deferral, Part 8, Nondiscretionary Deferral for Property with  
1031 Qualifying Increase, or Part 9, Nondiscretionary Abatement for Elderly Property  
1032 Owners, abatement, or both.

1033 (2)[(a)] A county shall extend the ~~[default]~~ September 1 application deadline by one  
1034 additional year if ~~[the applicant had been approved for a deferral under this part in the  
1035 prior year; or]~~ the county determines that:

1036 [(b) ~~the county determines that:~~]

1037 [(i)] (a) the applicant or a member of the applicant's immediate family had an illness or  
1038 injury that prevented the applicant from filing the application on or before the ~~[default]~~  
1039 September 1 application deadline;

1040 [(ii)] (b) a member of the applicant's immediate family died during the calendar year of  
1041 the ~~[default]~~ September 1 application deadline;

1042 [(iii)] (c) the failure of the applicant to file the application on or before the ~~[default]~~

1043 September 1 application deadline was beyond the reasonable control of the applicant;

1044 or

1045 ~~[(iv)]~~ (d) denial of an application would be unjust or unreasonable.

1046 (3)~~[(a)]~~ An applicant shall include in an application a signed statement that describes

1047 the eligibility of the applicant for ~~[deferral or]~~ abatement.

1048 ~~[(b) For an application for a deferral under Section 59-2-1802.5, the requirements~~

1049 ~~described in Subsection (3)(a) include:]~~

1050 ~~[(i) proof that the applicant resides at the single-family residence for which the~~

1051 ~~applicant seeks the deferral;]~~

1052 ~~[(ii) proof of age; and]~~

1053 ~~[(iii) proof of household income.]~~

1054 (4) Both spouses shall sign an application if the application seeks ~~[a deferral or]~~ an

1055 abatement on a residence:

1056 (a) in which both spouses reside; and

1057 (b) that the spouses own as joint tenants.

1058 ~~[(5) If an applicant is dissatisfied with a county's decision on the applicant's application for~~

1059 ~~deferral or abatement, the applicant may appeal the decision to the commission in~~

1060 ~~accordance with Section 59-2-1006.]~~

1061 ~~[(6)]~~ (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1062 commission may make rules to implement this section.

1063 Section 30. Section **59-2a-501**, which is renumbered from Section 59-2-1903 is renumbered

1064 and amended to read:

1065

### **Part 5. Veteran Armed Forces Exemption**

1066 ~~[(59-2-1903)]~~ **59-2a-501 . Veteran armed forces exemption amount.**

1067 (1) As used in this section, "eligible property" means property owned by a veteran

1068 claimant that is:]

1069 ~~[(a) the veteran claimant's primary residence; or]~~

1070 ~~[(b) tangible personal property that:]~~

1071 ~~[(i) is held exclusively for personal use; and]~~

1072 ~~[(ii) is not used in a trade or business.]~~

1073 ~~[(2)]~~ (1) In accordance with this part, the amount of taxable value of eligible property

1074 described in Subsection ~~[(3) or (4)]~~ (2) or (3) is exempt from taxation if the eligible

1075 property is owned by a veteran claimant.

- 1076 ~~[(3)]~~ (2)(a) Except as provided in Subsection ~~[(4)]~~ (3) ~~[and in accordance with this~~  
 1077 ~~Subsection (3)]~~, the amount of taxable value of eligible property that is exempt under  
 1078 Subsection ~~[(2)]~~ (1) is equal to the percentage of disability described in the statement  
 1079 of disability multiplied by the adjusted taxable value limit.
- 1080 (b) The amount of an exemption calculated under Subsection ~~[(3)(a)]~~ (2)(a) may not  
 1081 exceed the taxable value of the eligible property.
- 1082 (c) A county shall consider a veteran with a disability to have a 100% disability,  
 1083 regardless of the percentage of disability described on the statement of disability, if  
 1084 the United States Department of Veterans Affairs certifies the veteran in the  
 1085 classification of individual unemployability.
- 1086 (d) A county may not allow an exemption claimed under this section if the percentage of  
 1087 disability listed on the statement of disability is less than 10%.
- 1088 ~~[(4)]~~ (3) The amount of taxable value of eligible property that is exempt under Subsection [  
 1089 ~~(2)]~~ (1) is equal to the total taxable value of the veteran claimant's eligible property if the  
 1090 property is owned by:
- 1091 (a) the unmarried surviving spouse of a veteran who was killed in action or died in the  
 1092 line of duty;
- 1093 (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or
- 1094 (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a  
 1095 disability:
- 1096 (i) who served in the military service of the United States or the state prior to January  
 1097 1, 1921; and
- 1098 (ii) whose percentage of disability described in the statement of disability is 10% or  
 1099 more.
- 1100 ~~[(5)]~~ (4) For purposes of this section and Section ~~[59-2-1904]~~ 59-2a-502, an individual who  
 1101 received an honorable or general discharge from military service of an active component  
 1102 of the United States Armed Forces or a reserve component of the United States Armed  
 1103 Forces:
- 1104 (a) is presumed to be a citizen of the United States; and
- 1105 (b) may not be required to provide additional proof of citizenship to establish that the  
 1106 individual is a citizen of the United States.
- 1107 ~~[(6)]~~ (5) The Department of Veterans and Military Affairs created in Section 71A-1-201  
 1108 shall, through an informal hearing held in accordance with Title 63G, Chapter 4,  
 1109 Administrative Procedures Act, resolve each dispute arising under this section

1110 concerning an individual's status as a veteran with a disability.

1111 Section 31. Section **59-2a-502**, which is renumbered from Section 59-2-1904 is renumbered  
1112 and amended to read:

1113 ~~[59-2-1904]~~ **59-2a-502 . Application -- Rulemaking authority.**

1114 [(1) As used in this section:]

1115 [(a) "Default application deadline" means the application deadline described in Subsection  
1116 (3)(a).]

1117 [(b) "Qualifying disabled veteran claimant" means a veteran claimant who has a 100%  
1118 service-connected disability rating by the Veterans Benefits Administration that is  
1119 permanent and total.]

1120 [(2)] (1) A veteran claimant may claim an exemption in accordance with Section [59-2-1903]  
1121 59-2a-501 and this section if the veteran claimant owns the property eligible for the  
1122 exemption at any time during the calendar year for which the veteran claimant claims  
1123 the exemption.

1124 [(3)] (2)(a) Except as provided in Section 59-2a-108 or Subsection [(4), (5), or (7)] (3) or  
1125 (5), a veteran claimant shall file, on or before September 1 of the calendar year for  
1126 which the veteran claimant is applying for the exemption, an application for an  
1127 exemption described in Section [59-2-1903] 59-2a-501 with the county in which the  
1128 veteran claimant resides on September 1 of that calendar year.

1129 (b) An application described in Subsection [(3)(a)] (2)(a) shall include:

1130 (i) a copy of the veteran's certificate of discharge from military service or other  
1131 satisfactory evidence of eligible military service; and

1132 (ii) for an application submitted under the circumstances described in Subsection [  
1133 (5)(a)] (4)(a), a statement, issued by a military entity, that gives the date on which  
1134 the written decision described in Subsection [(5)(a)] (4)(a) takes effect.

1135 (c) A veteran claimant who is claiming an exemption for a veteran with a disability or a  
1136 deceased veteran with a disability[;] shall ensure that, as part of the application  
1137 described in this Subsection [(3)] (2), the county has on file, for the veteran related to  
1138 the exemption, a statement of disability[;] .

1139 [(i) issued by a military entity; and]

1140 [(ii) that lists the percentage of disability for the veteran with a disability or deceased  
1141 veteran with a disability.]

1142 (d) If a veteran claimant is in compliance with Subsection [(3)(e)] (2)(c), a county may  
1143 not require the veteran claimant to file another statement of disability, except under

1144 the following circumstances:

1145 (i) the percentage of disability has changed for the veteran with a disability or the  
1146 deceased veteran with a disability; or

1147 (ii) the veteran claimant is not the same individual who filed an application for the  
1148 exemption for the calendar year immediately preceding the current calendar year.

1149 (e) A county that receives an application described in Subsection [~~(3)(a)~~] (2)(a) shall,  
1150 within 30 days after the day on which the county received the application, provide the  
1151 veteran claimant with a receipt that states that the county received the veteran  
1152 claimant's application.

1153 [~~(4) A county may extend the default application deadline for an initial or amended~~  
1154 ~~application until December 31 of the year for which the veteran claimant is applying for~~  
1155 ~~the exemption if the county finds that good cause exists to extend the default application~~  
1156 ~~deadline.]~~

1157 [~~(5)~~] (3) A county shall extend the [~~default~~] September 1 application deadline by one  
1158 additional year if, on or after January 4, 2004:

1159 (a) a military entity issues a written decision that:

1160 (i)(A) for a potential claimant who is a living veteran, determines the veteran is a  
1161 veteran with a disability; or

1162 (B) for a potential claimant who is the unmarried surviving spouse or minor  
1163 orphan of a deceased veteran, determines the deceased veteran was a deceased  
1164 veteran with a disability at the time the deceased veteran with a disability died;  
1165 and

1166 (ii) takes effect in a year before the current calendar year; or

1167 (b) the county legislative body determines that:

1168 (i) the veteran claimant or a member of the veteran claimant's immediate family had  
1169 an illness or injury that prevented the veteran claimant from filing the application  
1170 on or before the [~~default~~] September 1 application deadline;

1171 (ii) a member of the veteran claimant's immediate family died during the calendar  
1172 year of the [~~default~~] September 1 application deadline;

1173 (iii) the veteran claimant was not physically present in the state for a time period of at  
1174 least six consecutive months during the calendar year of the [~~default~~] September 1  
1175 application deadline; or

1176 (iv) the failure of the veteran claimant to file the application on or before the [~~default~~]  
1177 September 1 application deadline:

- 1178 (A) would be against equity or good conscience; and
- 1179 (B) was beyond the reasonable control of the veteran claimant.
- 1180 ~~[(6)]~~ (4)(a) A county shall allow a veteran claimant to amend an application described in
- 1181 Subsection ~~[(3)(a)]~~ (2)(b) after the ~~[default]~~ application deadline if, on or after January
- 1182 4, 2004, a military entity issues a written decision:
- 1183 (i) that the percentage of disability has changed:
- 1184 (A) for a veteran with a disability, if the veteran with a disability is the veteran
- 1185 claimant; or
- 1186 (B) for a deceased veteran with a disability, if the claimant is the unmarried
- 1187 surviving spouse or minor orphan of a deceased veteran with a disability; and
- 1188 (ii) that takes effect in a year before the current calendar year.
- 1189 (b) A veteran claimant who files an amended application under Subsection ~~[(6)(a)]~~ (4)(a)
- 1190 shall include a statement, issued by a military entity, that gives the date on which the
- 1191 written decision described in Subsection ~~[(6)(a)]~~ (4)(a) takes effect.
- 1192 ~~[(7)]~~ (5)(a) A qualifying disabled veteran claimant may submit an application described
- 1193 in Subsection ~~[(3)(b)]~~ (2)(b) before the qualifying disabled veteran claimant owns a
- 1194 residence if the qualifying disabled veteran claimant:
- 1195 (i) intends to purchase the residence as evidenced by a real estate purchase contract or
- 1196 similar documentation;
- 1197 (ii) files the application in the county where the residence that the qualifying disabled
- 1198 veteran claimant intends to purchase is located; and
- 1199 (iii) intends to use the residence as the qualifying disabled veteran claimant's primary
- 1200 residence.
- 1201 (b)(i) The county shall process the application and send the qualifying disabled
- 1202 veteran claimant a receipt, which shall also include documentation that:
- 1203 (A) the application is preliminarily approved or denied; and
- 1204 (B) if the application is preliminarily approved, the amount of the qualifying
- 1205 disabled veteran claimant's tax exemption calculated in accordance with
- 1206 Section ~~[59-2-1903]~~ 59-2a-501.
- 1207 (ii) The county shall provide the receipt within 15 business days after the day on
- 1208 which the county received the application.
- 1209 ~~[(8)]~~ (6) After issuing the receipt described in Subsection ~~[(3)(e) or (7)(b)]~~ (2)(e) or (5)(b), a
- 1210 county may not require a veteran claimant to file another application under Subsection [
- 1211 ~~(3)(a) or (7)(a)]~~ (2) or (5), except under the following circumstances relating to the

- 1212 veteran claimant:
- 1213 (a) the veteran claimant applies all or a portion of an exemption to tangible personal  
1214 property;
- 1215 (b) the percentage of disability changes for a veteran with a disability or a deceased  
1216 veteran with a disability;
- 1217 (c) the veteran with a disability dies;
- 1218 (d) a change in the veteran claimant's ownership of the veteran claimant's primary  
1219 residence;
- 1220 (e) a change in the veteran claimant's occupancy of the primary residence for which the  
1221 veteran claimant claims an exemption under this section; or
- 1222 (f) for an exemption relating to a deceased veteran with a disability or a veteran who was  
1223 killed in action or died in the line of duty, the veteran claimant is not the same  
1224 individual who filed an application for the exemption for the calendar year  
1225 immediately preceding the current calendar year.
- 1226 [~~(9) If a veteran claimant is the grantor of a trust holding title to real or tangible personal~~  
1227 ~~property for which an exemption described in Section 59-2-1903 is claimed, a county~~  
1228 ~~may allow the veteran claimant to claim a portion of the exemption and be treated as the~~  
1229 ~~owner of that portion of the property held in trust, if the veteran claimant proves to the~~  
1230 ~~satisfaction of the county that:]~~
- 1231 [~~(a) title to the portion of the trust will revert in the veteran claimant upon the exercise of a~~  
1232 ~~power by:]~~
- 1233 [~~(i) the veteran claimant as grantor of the trust;]~~
- 1234 [~~(ii) a nonadverse party; or]~~
- 1235 [~~(iii) both the veteran claimant and a nonadverse party;]~~
- 1236 [~~(b) title will revert as described in Subsection (9)(a), regardless of whether the power~~  
1237 ~~described in Subsection (9)(a) is a power to revoke, terminate, alter, amend, or appoint;~~  
1238 ~~and]~~
- 1239 [~~(e) the veteran claimant satisfies the requirements described in this part for the exemption~~  
1240 ~~described in Section 59-2-1903.]~~
- 1241 [~~(10)~~] (7) A county may verify that real property for which a veteran claimant applies for an  
1242 exemption is the veteran claimant's primary residence.
- 1243 [~~(11)~~] (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
1244 the commission may, by rule:
- 1245 (a) establish procedures and requirements for amending an application described in

- 1246 Subsection [(3)(a)] (2);
- 1247 (b) for purposes of Subsection [(5)(b)] (3)(b), define the terms:
- 1248 (i) "immediate family"; or
- 1249 (ii) "physically present";
- 1250 (c) for purposes of Subsection [(5)(b)] (3)(b), provide the circumstances under which the
- 1251 failure of a veteran claimant to file an application on or before the [default] September
- 1252 1 application deadline:
- 1253 (i) would be against equity or good conscience; and
- 1254 (ii) is beyond the reasonable control of a veteran claimant; or
- 1255 (d) for purposes of Subsection [(7)(a)] (5)(a), establish the type of documentation that is
- 1256 evidence of intent to purchase.

1257 Section 32. Section **59-2a-601** is enacted to read:

1258 **Part 6. Active Duty Armed Forces Exemption**

1259 **59-2a-601 . Active duty armed forces exemption amount.**

- 1260 (1) The total taxable value of an active duty claimant's primary residence is exempt from
- 1261 taxation for the calendar year after the year in which the active duty claimant completed
- 1262 qualifying military service.
- 1263 (2) An active duty claimant may claim an exemption in accordance with this section if the
- 1264 active duty claimant owns the property eligible for the exemption at any time during the
- 1265 calendar year for which the active duty claimant claims the exemption.

1266 Section 33. Section **59-2a-602**, which is renumbered from Section 59-2-1902 is renumbered

1267 and amended to read:

1268 **[59-2-1902]59-2a-602 . Application -- Rulemaking authority.**

1269 [(1) As used in this section, "default application deadline" means the application deadline

1270 described in Subsection (4)(a).]

1271 [(2)(a) The total taxable value of an active duty claimant's primary residence is exempt

1272 from taxation for the calendar year after the year in which the active duty claimant

1273 completed qualifying military service.]

1274 [(b) An active duty claimant may claim an exemption in accordance with this section if the

1275 active duty claimant owns the property eligible for the exemption at any time during the

1276 calendar year for which the active duty claimant claims the exemption.]

1277 [(3)] (1) An active duty claimant shall:

1278 (a) file an application as described in Subsection [(4)] (2) in the year after the year during

1279 which the active duty claimant completes the qualifying active duty military service;  
1280 and

1281 (b) if the active duty claimant meets the requirements of this section, claim one  
1282 exemption only in the year the active duty claimant files the application.

1283 ~~[(4)]~~ (2)(a) Except as provided in Section 59-2a-108 or Subsection ~~[(5) or (6)]~~ (3), an  
1284 active duty claimant shall, on or before September 1 of the calendar year for which  
1285 the active duty claimant is applying for the exemption, file an application for an  
1286 exemption with the county in which the active duty claimant resides on September 1  
1287 of that calendar year.

1288 (b) An application described in Subsection ~~[(4)(a)]~~ (2)(a) shall include:

1289 (i) a completed travel voucher or other satisfactory evidence of eligible military  
1290 service; and

1291 (ii) a statement that lists the dates on which the 200 days of qualifying active duty  
1292 military service began and ended.

1293 (c) A county that receives an application described in Subsection ~~[(4)(a)]~~ (2)(a) shall,  
1294 within 30 days after the day on which the county received the application, provide the  
1295 active duty claimant with a receipt that states that the county received the active duty  
1296 claimant's application.

1297 ~~[(5) A county may extend the default application deadline for an application described in~~  
1298 ~~Subsection (4)(a) until December 31 of the year for which the active duty claimant is~~  
1299 ~~applying for the exemption if the county finds that good cause exists to extend the~~  
1300 ~~default application deadline.]~~

1301 ~~[(6)]~~ (3) A county shall extend the ~~[default]~~ September 1 application deadline by one  
1302 additional year if the county legislative body determines that:

1303 (a) the active duty claimant or a member of the active duty claimant's immediate family  
1304 had an illness or injury that prevented the active duty claimant from filing the  
1305 application on or before the ~~[default]~~ September 1 application deadline;

1306 (b) a member of the active duty claimant's immediate family died during the calendar  
1307 year of the ~~[default]~~ September 1 application deadline;

1308 (c) the active duty claimant was not physically present in the state for a time period of at  
1309 least six consecutive months during the calendar year of the ~~[default]~~ September 1  
1310 application deadline; or

1311 (d) the failure of the active duty claimant to file the application on or before the ~~[default]~~  
1312 September 1 application deadline:

- 1313 (i) would be against equity or good conscience; and  
 1314 (ii) was beyond the reasonable control of the active duty claimant.
- 1315 ~~[(7)]~~ (4) After issuing the receipt described in Subsection ~~[(4)(e)]~~ (2)(c), a county may not  
 1316 require an active duty claimant to file another application under Subsection ~~[(4)(a)]~~ (2)(a),  
 1317 except under the following circumstances:
- 1318 (a) a change in the active duty claimant's ownership of the active duty claimant's  
 1319 primary residence; or  
 1320 (b) a change in the active duty claimant's occupancy of the primary residence for which  
 1321 the active duty claimant claims an exemption under this section.
- 1322 ~~[(8)]~~ (5) A county may verify that real property for which an active duty claimant applies for  
 1323 an exemption is the active duty claimant's primary residence.
- 1324 ~~[(9)]~~ (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 1325 commission may by rule:
- 1326 (a) establish procedures and requirements for amending an application described in  
 1327 Subsection ~~[(4)]~~ (2);  
 1328 (b) for purposes of Subsection ~~[(6)]~~ (3), define the terms:  
 1329 (i) "immediate family"; or  
 1330 (ii) "physically present"; or  
 1331 (c) for purposes of Subsection ~~[(6)(d)]~~ (3)(d), prescribe the circumstances under which  
 1332 the failure of an active duty claimant to file an application on or before the ~~[default]~~  
 1333 September 1 application deadline:
- 1334 (i) would be against equity or good conscience; and  
 1335 (ii) is beyond the reasonable control of an active duty claimant.

1336 Section 34. Section **59-2a-701**, which is renumbered from Section 59-2-1802 is renumbered  
 1337 and amended to read:

1338

#### **Part 7. Discretionary Deferral**

1339 ~~[59-2-1802]~~ **59-2a-701 . Tax and tax notice charge deferral.**

- 1340 (1)(a) In accordance with this part and after receiving an application and giving notice  
 1341 to the taxpayer, a county may grant a deferral on residential property.
- 1342 (b) In determining whether to grant an application for a deferral under this section, a  
 1343 county shall consider an asset transferred to a relative by an applicant for deferral, if  
 1344 the transfer took place during the three years before the day on which the applicant  
 1345 applied for deferral.

- 1346 (2) A county may grant a deferral described in Subsection (1) at any time:
- 1347 (a) after the holder of each mortgage or trust deed outstanding on the property gives
- 1348 written approval of the application; and
- 1349 (b) if the applicant is not the owner of income-producing assets that could be liquidated
- 1350 to pay the tax.
- 1351 (3)(a) Taxes and tax notice charges deferred under this part accumulate with interest
- 1352 and applicable recording fees as a lien against the residential property.
- 1353 (b) A lien described in this Subsection (3) has the same legal status as a lien described in
- 1354 Section 59-2-1325.
- 1355 (c) To release the lien described in this Subsection (3), an owner shall pay the total
- 1356 amount subject to the lien:
- 1357 (i) upon the owner selling or otherwise disposing of the residential property; or
- 1358 (ii) when the residential property is no longer the owner's primary residence.
- 1359 (d)(i) Notwithstanding Subsection (3)(c), an owner that receives a deferral does not
- 1360 have to pay the deferred taxes, deferred tax notice charges, or applicable recording
- 1361 fees when the residential property transfers:
- 1362 (A) to the owner's surviving spouse as a result of the owner's death; or
- 1363 (B) between the owner and a trust described in Section [~~59-2-1805~~] 59-2a-109 for
- 1364 which the owner is the grantor.
- 1365 (ii) After the residential property transfers to the owner's surviving spouse, the
- 1366 deferred taxes, deferred tax notice charges, and applicable recording fees are due:
- 1367 (A) upon the surviving spouse selling or otherwise disposing of the residential
- 1368 property; or
- 1369 (B) when the residential property is no longer the surviving spouse's primary
- 1370 residence.
- 1371 (e) When the deferral period ends:
- 1372 (i) the lien becomes due and subject to the collection procedures described in Section
- 1373 59-2-1331; and
- 1374 (ii) the date of levy is the date that the deferral period ends.
- 1375 (4)(a) If a county grants an owner more than one deferral for the same single-family
- 1376 residence, the county is not required to submit for recording more than one lien.
- 1377 (b) Each subsequent deferral relates back to the date of the initial lien filing.
- 1378 (5)(a) For each residential property for which the county grants a deferral, the county
- 1379 treasurer shall maintain a record that is an itemized account of the total amount of

1380 deferred property taxes and deferred tax notice charges subject to the lien.

1381 (b) The record described in this Subsection (5) is the official record of the amount of the  
1382 lien.

1383 (6) Taxes and tax notice charges deferred under this part bear interest at a rate equal to 50%  
1384 of the rate described in Subsections 59-2-1331(2)(c) and (d).

1385 Section 35. Section **59-2a-702** is enacted to read:

1386 **59-2a-702 . Application -- Rulemaking authority.**

1387 (1)(a) Except as provided in Section 59-2a-108 or Subsection (2), an applicant for  
1388 deferral for the current tax year shall annually file an application on or before  
1389 September 1 with the county in which the applicant's property is located.

1390 (b) An indigent individual may apply and potentially qualify for deferral under this part,  
1391 Part 8, Nondiscretionary Deferral for Property with Qualifying Increase, or Part 9,  
1392 Nondiscretionary Deferral for Elderly Property Owners, an abatement, or both.

1393 (2) A county shall extend the September 1 application deadline by one additional year if:

1394 (a) the applicant had been approved for a deferral under this part in the prior year; or

1395 (b) the county determines that:

1396 (i) the applicant or a member of the applicant's immediate family had an illness or  
1397 injury that prevented the applicant from filing the application on or before the  
1398 September 1 application deadline;

1399 (ii) a member of the applicant's immediate family died during the calendar year of the  
1400 September 1 application deadline;

1401 (iii) the failure of the applicant to file the application on or before the September 1  
1402 application deadline was beyond the reasonable control of the applicant; or

1403 (iv) denial of an application would be unjust or unreasonable.

1404 (3) An applicant shall include in an application a signed statement that describes the  
1405 eligibility of the applicant for deferral.

1406 (4) Both spouses shall sign an application if the application seeks a deferral or abatement on  
1407 a residence:

1408 (a) in which both spouses reside; and

1409 (b) that the spouses own as joint tenants.

1410 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
1411 commission may make rules to implement this section.

1412 Section 36. Section **59-2a-801**, which is renumbered from Section 59-2-1802.1 is renumbered  
1413 and amended to read:

- 1414 **Part 8. Nondiscretionary Deferral for Property with Qualifying Increase**
- 1415 **~~[59-2-1802.1]~~ 59-2a-801 . Nondiscretionary property tax and tax notice charge deferral for**  
1416 **property with**  
1417 **a qualifying increase.**
- 1417 (1)~~[(a)]~~ A county shall grant a deferral for any real property if an owner of the property:
- 1418 ~~[(i)]~~ (a) applies for a property tax deferral on or before the date provided in ~~[Subsection~~  
1419 ~~(1)(b)]~~ Section 59-2a-802; and
- 1420 ~~[(ii)]~~ (b) has a qualifying increase for the calendar year that begins on January 1, 2023, or  
1421 January 1, 2024.
- 1422 ~~[(b) The owner of the property shall apply for a deferral on or before the later of:]~~
- 1423 ~~[(i) June 30, 2025; or]~~
- 1424 ~~[(ii) if an appeal of valuation or equalization of a property described in Subsection~~  
1425 ~~(1)(a) is filed with a county board of equalization, the commission, or a court of~~  
1426 ~~competent jurisdiction, 30 days after the day on which the county board of~~  
1427 ~~equalization, the commission, or a court of competent jurisdiction issues a final,~~  
1428 ~~unappealable judgment or order.]~~
- 1429 (2)(a) The period of deferral is five years.
- 1430 (b) The property owner shall pay 20% of the taxes and tax notice charges due during  
1431 each year of the five-year deferral period.
- 1432 (c) A county shall grant a separate five-year deferral period if an owner has a qualifying  
1433 increase for both the calendar year that begins on January 1, 2023, and the calendar  
1434 year that begins on January 1, 2024.
- 1435 (3)(a) Taxes and tax notice charges deferred under this part accumulate as a lien against  
1436 the ~~[residential]~~ real property.
- 1437 (b) A lien described in this Subsection (3) has the same legal status as a lien described in  
1438 Section 59-2-1325.
- 1439 (c) To release the lien described in this Subsection (3), an owner shall pay the total  
1440 amount subject to the lien on or before the earlier of:
- 1441 (i) the day on which the five-year deferral period ends; or  
1442 (ii) the day the owner sells or otherwise disposes of the real property.
- 1443 (d) When the deferral period ends:
- 1444 (i) the lien becomes due and subject to the collection procedures described in Section  
1445 59-2-1331; and

- 1446 (ii) the date of levy is the date that the deferral period ends.
- 1447 (4)(a) Notwithstanding Section 59-2-1331, a county may not impose a penalty or  
1448 interest during the period of deferral.
- 1449 (b) If the property owner does not make all deferred payments before the day on which  
1450 the five-year deferral period ends, the county may assess a penalty or interest in  
1451 accordance with Section 59-2-1331 on the unpaid amount.
- 1452 (5)(a) If a county grants an owner more than one deferral for the same property, the  
1453 county is not required to submit for recording more than one lien.
- 1454 (b) Each subsequent deferral relates back to the date of the initial lien filing.
- 1455 (6)(a) For each property for which the county grants a deferral, the county treasurer  
1456 shall maintain a record that is an itemized account of the total amount of deferred  
1457 property taxes and deferred tax notice charges subject to the lien.
- 1458 (b) The record described in this Subsection (6) is the official record of the amount of the  
1459 lien.
- 1460 (7) For a property that has a qualifying increase for the calendar year that begins on January  
1461 1, 2023, or January 1, 2024, a county assessor shall include with the notice provided in  
1462 accordance with Section 59-2-919.1 for the calendar year that begins on January 1,  
1463 2024, a notice informing the owner of record of:
- 1464 (a)(i) for a property that has a qualifying increase for the calendar year that begins on  
1465 January 1, 2023, the option to file an appeal under the extended period described  
1466 in Section 59-2-1004.1; or
- 1467 (ii) for a property that has a qualifying increase for the calendar year that begins on  
1468 January 1, 2024, the option to file an appeal under Section 59-2-1004;
- 1469 (b) instructions for filing an appeal;
- 1470 (c) the option to apply for a deferral in accordance with this section; and
- 1471 (d) the ability of the county to waive any penalty or interest assessed in accordance with  
1472 Section 59-2-1331.
- 1473 Section 37. Section **59-2a-802** is enacted to read:
- 1474 **59-2a-802 . Application -- Rulemaking authority.**
- 1475 (1) The owner of the property shall apply for a deferral on or before the later of:
- 1476 (a) June 30, 2025; or
- 1477 (b) if an appeal of valuation or equalization of a property described in Subsection  
1478 59-2a-801(1) is filed with a county board of equalization, the commission, or a court  
1479 of competent jurisdiction, 30 days after the day on which the county board of

1480 equalization, the commission, or a court of competent jurisdiction issues a final,  
 1481 unappealable judgment or order.

1482 (2) An indigent individual may apply and potentially qualify for deferral under this part,  
 1483 Part 7, Discretionary Deferral, or Part 9, Nondiscretionary Deferral for Elderly Property  
 1484 Owners, an abatement, or both.

1485 (3) An applicant shall include in an application a signed statement that describes the  
 1486 eligibility of the applicant for deferral.

1487 (4) Both spouses shall sign an application if the application seeks a deferral or abatement on  
 1488 a residence:

1489 (a) in which both spouses reside; and

1490 (b) that the spouses own as joint tenants.

1491 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 1492 commission may make rules to implement this section.

1493 Section 38. Section **59-2a-901**, which is renumbered from Section 59-2-1802.5 is renumbered  
 1494 and amended to read:

1495 **Part 9. Nondiscretionary Deferral for Elderly Property Owners**

1496 **~~[59-2-1802.5]~~ 59-2a-901 . Nondiscretionary tax and tax notice charge deferral for elderly**  
 1497 **property**

1497 **owners.**

1498 (1) An eligible owner may apply for a deferral under this section if:

1499 (a) the eligible owner uses the single-family residence as the eligible owner's primary  
 1500 residence as of January 1 of the year for which the eligible owner applies for the  
 1501 deferral;

1502 (b) with respect to the single-family residence, there are no:

1503 (i) delinquent property taxes;

1504 (ii) delinquent tax notice charges; or

1505 (iii) outstanding penalties, interest, or administrative costs related to a delinquent  
 1506 property tax or a delinquent tax notice charge;

1507 (c)(i) the value of the single-family residence for which the eligible owner applies  
 1508 for the deferral is no greater than the median property value of:

1509 (A) attached single-family residences within the county, if the single-family  
 1510 residence is an attached single-family residence; or

1511 (B) detached single-family residences within the county, if the single-family

- 1512 residence is a detached single-family residence; or
- 1513 (ii) the eligible owner has owned the single-family residence for a continuous 20-year
- 1514 period as of January 1 of the year for which the eligible owner applies for the
- 1515 deferral; and
- 1516 (d) the holder of each mortgage or trust deed outstanding on the single-family residence
- 1517 gives written approval of the deferral.
- 1518 (2) If the conditions in Subsection (1) are satisfied and the applicant complies with the other
- 1519 applicable provisions of this part, a county shall defer the property tax[-] and tax notice
- 1520 charges on an attached single-family residence or a detached single-family residence[~~for~~
- 1521 ~~an application of deferral made on or after January 1, 2024].~~
- 1522 (3) The values described in Subsection (1)(c) are based on the county assessment roll for
- 1523 the county in which the single-family residence is located.
- 1524 (4) For purposes of Subsection (1)(c)(ii), ownership is considered continuous regardless of
- 1525 whether the single-family residence is transferred between an eligible owner who is an
- 1526 individual and an eligible owner that is a trust.
- 1527 [~~(5)(a) Upon application from a county in a form prescribed by the commission, the~~
- 1528 ~~commission shall reimburse the county for the amount of any tax or tax notice charge~~
- 1529 ~~that the county defers in accordance with this section.]~~
- 1530 [~~(b) The commission may not reimburse a county:]~~
- 1531 [~~(i) before the county approves the deferral; or]~~
- 1532 [~~(ii) for a tax or tax notice charge assessed after December 31, 2026.]~~
- 1533 [~~(e) A county that receives money in accordance with this Subsection (5) shall:]~~
- 1534 [~~(i) distribute the money to the taxing entities in the same proportion the county would~~
- 1535 ~~have distributed the revenue from the deferred tax and deferred tax notice charge; and]~~
- 1536 [~~(ii) repay the money no later than 30 days after the day on which the deferral lien is~~
- 1537 ~~satisfied.]~~
- 1538 [~~(d) The commission shall deposit money received under Subsection (5)(c)(ii) into the~~
- 1539 ~~General Fund.]~~
- 1540 Section 39. Section **59-2a-902** is enacted to read:
- 1541 **59-2a-902 . Application -- Rulemaking authority.**
- 1542 (1)(a) Except as provided in Section 59-2a-108 or Subsection (2), an applicant for
- 1543 deferral for the current tax year shall annually file an application on or before
- 1544 September 1 with the county in which the applicant's property is located.
- 1545 (b) An indigent individual may apply and potentially qualify for deferral under Part 7,

- 1546 Discretionary Deferral, or Part 8, Nondiscretionary Deferral for Property with  
 1547 Qualifying Increase, an abatement, or both.
- 1548 (2) A county shall extend the September 1 application deadline by one additional year if:  
 1549 (a) the applicant had been approved for a deferral under this part in the prior year; or  
 1550 (b) the county determines that:  
 1551 (i) the applicant or a member of the applicant's immediate family had an illness or  
 1552 injury that prevented the applicant from filing the application on or before the  
 1553 September 1 application deadline;  
 1554 (ii) a member of the applicant's immediate family died during the calendar year of the  
 1555 September 1 application deadline;  
 1556 (iii) the failure of the applicant to file the application on or before the September 1  
 1557 application deadline was beyond the reasonable control of the applicant; or  
 1558 (iv) denial of an application would be unjust or unreasonable.
- 1559 (3)(a) An applicant shall include in an application a signed statement that describes the  
 1560 eligibility of the applicant for deferral.
- 1561 (b) The requirements described in Subsection (3)(a) include:  
 1562 (i) proof that the applicant resides at the single-family residence for which the  
 1563 applicant seeks the deferral;  
 1564 (ii) proof of age; and  
 1565 (iii) proof of household income.
- 1566 (4) Both spouses shall sign an application if the application seeks a deferral on a residence:  
 1567 (a) in which both spouses reside; and  
 1568 (b) that the spouses own as joint tenants.
- 1569 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 1570 commission may make rules to implement this section.
- 1571 Section 40. Section **59-2a-903** is enacted to read:  
 1572 **59-2a-903 . Reimbursement to counties.**
- 1573 (1) Upon application from a county in a form approved by the commission, the commission  
 1574 shall reimburse the county for the amount of any tax or tax notice charge that the county  
 1575 defers in accordance with this part.
- 1576 (2) The commission may not reimburse a county:  
 1577 (a) before the county approves the deferral; or  
 1578 (b) for a tax or tax notice charge assessed after December 31, 2026.
- 1579 (3) A county that receives money in accordance with this section shall:

- 1580 (a) distribute the money to the taxing entities in the same proportion the county would  
 1581 have distributed the revenue from the deferred tax and deferred tax notice charge; and  
 1582 (b) repay the money no later than 30 days after the day on which the deferral lien is  
 1583 satisfied.  
 1584 (4) The commission shall deposit money received under Subsection (3)(b) into the General  
 1585 Fund.

1586 Section 41. Section **63J-1-602.2** is amended to read:

1587 **63J-1-602.2 . List of nonlapsing appropriations to programs.**

1588 Appropriations made to the following programs are nonlapsing:

- 1589 (1) The Legislature and the Legislature's committees.  
 1590 (2) The State Board of Education, including all appropriations to agencies, line items, and  
 1591 programs under the jurisdiction of the State Board of Education, in accordance with  
 1592 Section 53F-9-103.  
 1593 (3) The Rangeland Improvement Act created in Section 4-20-101.  
 1594 (4) The Percent-for-Art Program created in Section 9-6-404.  
 1595 (5) The LeRay McAllister Working Farm and Ranch Fund created in Section 4-46-301.  
 1596 (6) The Utah Lake Authority created in Section 11-65-201.  
 1597 (7) Dedicated credits accrued to the Utah Marriage Commission as provided under  
 1598 Subsection 17-16-21(2)(d)(ii).  
 1599 (8) The Wildlife Land and Water Acquisition Program created in Section 23A-6-205.  
 1600 (9) Sanctions collected as dedicated credits from Medicaid providers under Subsection  
 1601 26B-3-108(7).  
 1602 (10) The primary care grant program created in Section 26B-4-310.  
 1603 (11) The Opiate Overdose Outreach Pilot Program created in Section 26B-4-512.  
 1604 (12) The Utah Health Care Workforce Financial Assistance Program created in Section  
 1605 26B-4-702.  
 1606 (13) The Rural Physician Loan Repayment Program created in Section 26B-4-703.  
 1607 (14) The Utah Medical Education Council for the:  
 1608 (a) administration of the Utah Medical Education Program created in Section 26B-4-707;  
 1609 (b) provision of medical residency grants described in Section 26B-4-711; and  
 1610 (c) provision of the forensic psychiatric fellowship grant described in Section 26B-4-712.  
 1611 (15) The Division of Services for People with Disabilities, as provided in Section 26B-6-402.  
 1612 (16) The Communication Habits to reduce Adolescent Threats (CHAT) Pilot Program  
 1613 created in Section 26B-7-122.

- 1614 (17) Funds that the Department of Alcoholic Beverage Services retains in accordance with  
1615 Subsection 32B-2-301(8)(a) or (b).
- 1616 (18) The General Assistance program administered by the Department of Workforce  
1617 Services, as provided in Section 35A-3-401.
- 1618 (19) The Utah National Guard, created in Title 39A, National Guard and Militia Act.
- 1619 (20) The Search and Rescue Financial Assistance Program, as provided in Section  
1620 53-2a-1102.
- 1621 (21) The Emergency Medical Services Grant Program in Section 53-2d-207.
- 1622 (22) The Motorcycle Rider Education Program, as provided in Section 53-3-905.
- 1623 (23) The Utah Board of Higher Education for teacher preparation programs, as provided in  
1624 Section 53B-6-104.
- 1625 (24) Innovation grants under Section 53G-10-608, except as provided in Subsection  
1626 53G-10-608(6).
- 1627 (25) The Division of Fleet Operations for the purpose of upgrading underground storage  
1628 tanks under Section 63A-9-401.
- 1629 (26) The Division of Technology Services for technology innovation as provided under  
1630 Section 63A-16-903.
- 1631 (27) The State Capitol Preservation Board created by Section 63O-2-201.
- 1632 (28) The Office of Administrative Rules for publishing, as provided in Section 63G-3-402.
- 1633 (29) The Colorado River Authority of Utah, created in Title 63M, Chapter 14, Colorado  
1634 River Authority of Utah Act.
- 1635 (30) The Governor's Office of Economic Opportunity to fund the Enterprise Zone Act, as  
1636 provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.
- 1637 (31) The Governor's Office of Economic Opportunity's Rural Employment Expansion  
1638 Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment Expansion  
1639 Program.
- 1640 (32) County correctional facility contracting program for state inmates as described in  
1641 Section 64-13e-103.
- 1642 (33) County correctional facility reimbursement program for state probationary inmates and  
1643 state parole inmates as described in Section 64-13e-104.
- 1644 (34) Programs for the Jordan River Recreation Area as described in Section 65A-2-8.
- 1645 (35) The Division of Human Resource Management user training program, as provided in  
1646 Section 63A-17-106.
- 1647 (36) A public safety answering point's emergency telecommunications service fund, as

- 1648 provided in Section 69-2-301.
- 1649 (37) The Traffic Noise Abatement Program created in Section 72-6-112.
- 1650 (38) The money appropriated from the Navajo Water Rights Negotiation Account to the  
1651 Division of Water Rights, created in Section 73-2-1.1, for purposes of participating in a  
1652 settlement of federal reserved water right claims.
- 1653 (39) The Judicial Council for compensation for special prosecutors, as provided in Section  
1654 77-10a-19.
- 1655 (40) A state rehabilitative employment program, as provided in Section 78A-6-210.
- 1656 (41) The Utah Geological Survey, as provided in Section 79-3-401.
- 1657 (42) The Bonneville Shoreline Trail Program created under Section 79-5-503.
- 1658 (43) Adoption document access as provided in Sections 78B-6-141, 78B-6-144, and  
1659 78B-6-144.5.
- 1660 (44) Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent Defense  
1661 Commission.
- 1662 (45) The program established by the Division of Facilities Construction and Management  
1663 under Section 63A-5b-703 under which state agencies receive an appropriation and pay  
1664 lease payments for the use and occupancy of buildings owned by the Division of  
1665 Facilities Construction and Management.
- 1666 (46) The State Tax Commission for reimbursing counties for deferrals in accordance with  
1667 Section ~~[59-2-1802.5]~~ 59-2a-801.
- 1668 (47) The Veterinarian Education Loan Repayment Program created in Section 4-2-902.  
1669 Section 42. **Repealer.**  
1670 This bill repeals:  
1671 Section **59-2-1801, Definitions.**  
1672 Section **59-2-1806, Fraudulent or negligent representation -- Penalties and interest.**  
1673 Section **59-2-1901, Definitions.**  
1674 Section **59-2-1905, Refund.**  
1675 Section **59-2-1906, County legislative body authority to adopt rules or ordinances.**  
1676 Section 43. **Effective date.**  
1677 This bill takes effect on January 1, 2026.