



Outline of Property Tax Relief Recodification

Title 59, Chapter 2a | 2025 General Session

New Code Sections		Title	Old Code Sections
Chapter 2a Tax Relief through Property Tax			
Part 1		General Provisions	
	59-2a-101	Definitions	59-2-1202, 59-2-1801, 59-2-1803(2), 59-2-1901, 59-2-1905
	59-2a-102	Right to file claim – Death of claimant.	59-2-1203
	59-2a-103	Forms and instructions – County legislative body authority to adopt rules or ordinances.	59-2-1211
	59-2a-104	Redetermination of claim by commission or county.	59-2-1214
	59-2a-105	Fraudulently or negligently prepared claim – Penalties and interest.	59-2-1215, 59-2-1806
	59-2a-106	Denial of relief – Appeal.	59-2-1217, 59-2-1804(5)
	59-2a-107	Claim disallowed if residence obtained for purpose of receiving benefits.	59-2-1219
	59-2a-108	Extension of time for filing application – Rulemaking authority – County authority to make refunds.	59-2-1220, 59-2-1803(2), 59-2-1904(4), 59-2-1905
	59-2a-109	Treatment of trusts.	59-2-1805
	59-2a-110	County legislative body to adopt rules or ordinances.	59-2-1807, 59-2-1906
Part 2		Renter’s Credit	
	59-2a-201	Purpose.	59-2-1201
	59-2a-202	Renter’s credits authorized – No interest allowed.	59-2-1204
	59-2a-203	Time for filing renter’s credit – One claimant per household per year.	59-2-1205, 59-2-1207
	59-2a-204	Statement required of renter claimant.	59-2-1213
	59-2a-205	Amount of renter’s credit – Cost-of-living adjustment – Prohibition on credit for rental assistance payment –	59-2-1209



New Code Sections		Title	Old Code Sections
		Calculation of credit when rent includes utilities – Limitation – General Fund as source of credit – Maximum credit.	
	59-2a-206	Determination of rent when not arm's length transaction.	59-2-1216
Part 3		Homeowner's Credit	
	59-2a-301	Purpose.	59-2-1201
	59-2a-302	Homeowner's credit authorized – No interest allowed.	59-2-1204
	59-2a-303	Application for homeowner's credit – Time for filing – Obtaining payment from General Fund.	59-2-1206
	59-2a-304	Claim applied against tax liability – One claimant per household per year.	59-2-1207
	59-2a-305	Amount of homeowner's credit – Cost-of-living adjustment – Limitation – General Fund as source of credit.	59-2-1208
Part 4		Abatement for Indigent Individuals	
	59-2a-401	Tax abatement for indigent individuals – Maximum amount.	59-2-1803
	59-2a-402	Application – Rulemaking authority.	59-2-1804
Part 5		Veteran Armed Forces Exemption	
	59-2a-501	Veteran armed forces exemption amount.	59-2-1903
	59-2a-502	Application – Rulemaking authority.	59-2-1904
Part 6		Active Duty Armed Forces Exemption	
	59-2a-601	Active duty armed forces exemption amount.	59-2-1902
	59-2a-602	Application – Rulemaking authority.	59-2-1902
Part 7		Discretionary Deferral	
	59-2a-701	Tax and tax notice charge deferral.	59-2-1802
	59-2a-702	Application – Rulemaking authority.	59-2-1804
Part 8		Nondiscretionary Deferral for Property with Qualifying Increase	
	59-2a-801	Nondiscretionary property tax and tax notice charge deferral for property with a qualifying increase.	59-2-1802.1
	59-2a-802	Application – Rulemaking authority.	59-2-1802.1
Part 9		Nondiscretionary Deferral for Elderly Property Owners	
	59-2a-901	Nondiscretionary tax and tax notice charge deferral for elderly property owners.	59-2-1802.5
	59-2a-902	Application – Rulemaking authority.	59-2-1804
	59-2a-903	Reimbursement to counties.	59-2-1802.5