Effective 7/1/2026
10-21-101 Definitions.

As used in this part:

(1) "Accessory dwelling unit" means a habitable living unit added to, created within, or detached from a single-family dwelling and contained on one lot or parcel.
(2) "Accessory structure" means a detached structure located on the same lot or parcel as a principal structure and is incidental and subordinate to the size and use of the principal structure.
(3) "Affordable housing" means housing offered for sale at 80% or less of the median county home price for housing of that type.
(4) "Agency" means the same as that term is defined in Section 17C-1-102.
(5) "Applicable metropolitan planning organization" means the metropolitan planning organization that has jurisdiction over the area in which a fixed guideway public transit station is located.
(6) "Applicable public transit district" means the public transit district, as defined in Section 17B-2a-802, of which a fixed guideway public transit station is included.
(7) "Base taxable value" means a property's taxable value as shown upon the assessment roll last equalized during the base year.
(8) "Base year" means, for a proposed home ownership promotion zone area, a year beginning the first day of the calendar quarter determined by the last equalized tax roll before the adoption of the home ownership promotion zone.
(9) "Detached accessory dwelling unit" means an accessory dwelling unit that is not attached to or within a primary detached single-family dwelling and located on the same lot or parcel as the primary detached single-family dwelling.
(10) "Division" means the Division of Housing and Community Development within the Governor's Office of Economic Development.
(11) "Existing fixed guideway public transit station" means a fixed guideway public transit station for which construction begins before June 1, 2022.
(12) "Fixed guideway" means the same as that term is defined in Section 59-12-102.
(13) "Home ownership promotion zone" means a home ownership promotion zone created in accordance with Title 63N, Chapter 23, Part 5, Home Ownership Promotion Zone for Municipalities.
(14) "Implementation plan" means the implementation plan adopted as part of the moderate income housing element of a specified municipality's general plan as provided in Subsection 10-21-201(4).
(15) "Initial report" or "initial moderate income housing report" means the one-time report described in Subsection 10-21-202(1).
(16) "Internal accessory dwelling unit" means an accessory dwelling unit created:
  (a) within a primary dwelling;
  (b) within the footprint of the primary dwelling described in Subsection (16)(a) at the time the internal accessory dwelling unit is created; and
  (c) for the purpose of offering a long-term rental of 30 consecutive days or longer.
(17) "Moderate income housing strategy" means a strategy described in Subsection 10-21-201(3)(a)(iii).
(18) "New fixed guideway public transit station" means a fixed guideway public transit station for which construction begins on or after June 1, 2022.
(19) "Participant" means the same as that term is defined in Section 17C-1-102.
(20) "Participation agreement" means the same as that term is defined in Section 17C-1-102.
(21)

(a) "Primary dwelling" means a single-family dwelling that:
(i) is detached; and
(ii) is occupied as the primary residence of the owner of record.
(b) "Primary dwelling" includes a garage if the garage:
(i) is a habitable space; and
(ii) is connected to the primary dwelling by a common wall.
(22) "Project improvements" means the same as that term is defined in Section 11-36a-102.
(23) "Qualifying land use petition" means a petition:
(a) that involves land located within a station area for an existing public transit station that provides rail services;
(b) that involves land located within a station area for which the municipality has not yet satisfied the requirements of Subsection 63N-23-104(1)(a);
(c) that proposes the development of an area greater than five contiguous acres, with no less than 51% of the acreage within the station area;
(d) that would require the municipality to amend the municipality's general plan or change a zoning designation for the land use application to be approved;
(e) that would require a higher density than the density currently allowed by the municipality;
(f) that proposes the construction of new residential units, at least 10% of which are dedicated to moderate income housing; and
(g) for which the land use applicant requests the municipality to initiate the process of satisfying the requirements of Subsection 63N-23-104(1)(a) for the station area in which the development is proposed, subject to Subsection 63N-23-104(2)(d).
(24) "Report" means an initial report or a subsequent progress report.
(25) "Specified municipality" means:
(a) a city of the first, second, third, or fourth class; or
(b) a city of the fifth class with a population of 5,000 or more, if the city is located within a county of the first, second, or third class.
(26)
(a) "Station area" means:
(i) for a fixed guideway public transit station that provides rail services, the area within a one-half mile radius of the center of the fixed guideway public transit station platform; or
(ii) for a fixed guideway public transit station that provides bus services only, the area within a one-fourth mile radius of the center of the fixed guideway public transit station platform.
(b) "Station area" includes any parcel bisected by the radius limitation described in Subsection (26)(a)(i) or (ii).
(27) "Station area plan" means a plan that:
(a) establishes a vision, and the actions needed to implement that vision, for the development of land within a station area; and
(b) is developed and adopted in accordance with this section.
(28) "Subsequent progress report" means the annual report described in Subsection 10-21-202(2).
(29) "System improvements" means the same as that term is defined in Section 11-36a-102.
(30) "Tax commission" means the State Tax Commission created in Section 59-1-201.
(31)
(a) "Tax increment" means the difference between:
(i) the amount of property tax revenue generated each tax year by a taxing entity from the area within a home ownership promotion zone, using the current assessed value and each taxing entity's current certified tax rate as defined in Section 59-2-924; and

(ii) the amount of property tax revenue that would be generated from that same area using the base taxable value and each taxing entity's current certified tax rate as defined in Section 59-2-924.

(b) "Tax increment" does not include property revenue from a multicounty assessing and collecting levy or a county additional property tax described in Section 59-2-1602.

(32) "Taxing entity" means the same as that term is defined in Section 17C-1-102.

Amended by Chapter 393, 2026 General Session