

Part 1 General Provisions

59-2-101 Short title.

This chapter is known as the "Property Tax Act."

Enacted by Chapter 4, 1987 General Session

59-2-102 Definitions.

As used in this chapter:

- (1)
 - (a) "Acquisition cost" means any cost required to put an item of tangible personal property into service.
 - (b) "Acquisition cost" includes:
 - (i) the purchase price of a new or used item;
 - (ii) the cost of freight, shipping, loading at origin, unloading at destination, crating, skidding, or any other applicable cost of shipping;
 - (iii) the cost of installation, engineering, rigging, erection, or assembly, including foundations, pilings, utility connections, or similar costs; and
 - (iv) sales and use taxes.
- (2) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of engaging in dispensing activities directly affecting agriculture or horticulture with an airworthiness certificate from the Federal Aviation Administration certifying the aircraft or rotorcraft's use for agricultural and pest control purposes.
- (3) "Air charter service" means an air carrier operation that requires the customer to hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled trip.
- (4) "Air contract service" means an air carrier operation available only to customers that engage the services of the carrier through a contractual agreement and excess capacity on any trip and is not available to the public at large.
- (5) "Aircraft" means the same as that term is defined in Section 72-10-102.
- (6)
 - (a) Except as provided in Subsection (6)(b), "airline" means an air carrier that:
 - (i) operates:
 - (A) on an interstate route; and
 - (B) on a scheduled basis; and
 - (ii) offers to fly one or more passengers or cargo on the basis of available capacity on a regularly scheduled route.
 - (b) "Airline" does not include an:
 - (i) air charter service; or
 - (ii) air contract service.
- (7) "Assessment roll" or "assessment book" means a permanent record of the assessment of property as assessed by the county assessor and the commission and may be maintained manually or as a computerized file as a consolidated record or as multiple records by type, classification, or categories.
- (8) "Base parcel" means a parcel of property that was legally:
 - (a) subdivided into two or more lots, parcels, or other divisions of land; or
 - (b)

- (i) combined with one or more other parcels of property; and
 - (ii) subdivided into two or more lots, parcels, or other divisions of land.
- (9)
- (a) "Certified revenue levy" means a property tax levy that provides an amount of ad valorem property tax revenue equal to the sum of:
 - (i) the amount of ad valorem property tax revenue to be generated statewide in the previous year from imposing a multicounty assessing and collecting levy, as specified in Section 59-2-1602; and
 - (ii) the product of:
 - (A) eligible new growth, as defined in Section 59-2-924; and
 - (B) the multicounty assessing and collecting levy certified by the commission for the previous year.
 - (b) For purposes of this Subsection (9), "ad valorem property tax revenue" does not include property tax revenue received by a taxing entity from personal property that is:
 - (i) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (ii) semiconductor manufacturing equipment.
 - (c) For purposes of calculating the certified revenue levy described in this Subsection (9), the commission shall use:
 - (i) the taxable value of real property assessed by a county assessor contained on the assessment roll;
 - (ii) the taxable value of real and personal property assessed by the commission; and
 - (iii) the taxable year end value of personal property assessed by a county assessor contained on the prior year's assessment roll.
- (10) "County-assessed commercial vehicle" means:
- (a) any commercial vehicle, trailer, or semitrailer that is not apportioned under Section 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or property in furtherance of the owner's commercial enterprise;
 - (b) any passenger vehicle owned by a business and used by its employees for transportation as a company car or vanpool vehicle; and
 - (c) vehicles that are:
 - (i) especially constructed for towing or wrecking, and that are not otherwise used to transport goods, merchandise, or people for compensation;
 - (ii) used or licensed as taxicabs or limousines;
 - (iii) used as rental passenger cars, travel trailers, or motor homes;
 - (iv) used or licensed in this state for use as ambulances or hearses;
 - (v) especially designed and used for garbage and rubbish collection; or
 - (vi) used exclusively to transport students or their instructors to or from any private, public, or religious school or school activities.
- (11) "Eligible judgment" means a final and unappealable judgment or order under Section 59-2-1330:
- (a) that became a final and unappealable judgment or order no more than 14 months before the day on which the notice described in Section 59-2-919.1 is required to be provided; and
 - (b) for which a taxing entity's share of the final and unappealable judgment or order is greater than or equal to the lesser of:
 - (i) \$5,000; or
 - (ii) 2.5% of the total ad valorem property taxes collected by the taxing entity in the previous fiscal year.
- (12)

- (a) "Escaped property" means any property, whether personal, land, or any improvements to the property, that is subject to taxation and is:
 - (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed to the wrong taxpayer by the assessing authority;
 - (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to comply with the reporting requirements of this chapter; or
 - (iii) undervalued because of errors made by the assessing authority based upon incomplete or erroneous information furnished by the taxpayer.
 - (b) "Escaped property" does not include property that is undervalued because of the use of a different valuation methodology or because of a different application of the same valuation methodology.
- (13)
- (a) "Fair market value" means the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts.
 - (b) For purposes of taxation, "fair market value" shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.
- (14) "Geothermal fluid" means water in any form at temperatures greater than 120 degrees centigrade naturally present in a geothermal system.
- (15) "Geothermal resource" means:
- (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade; and
 - (b) the energy, in whatever form, including pressure, present in, resulting from, created by, or which may be extracted from that natural heat, directly or through a material medium.
- (16)
- (a) "Goodwill" means:
 - (i) acquired goodwill that is reported as goodwill on the books and records that a taxpayer maintains for financial reporting purposes; or
 - (ii) the ability of a business to:
 - (A) generate income that exceeds a normal rate of return on assets and that results from a factor described in Subsection (16)(b); or
 - (B) obtain an economic or competitive advantage resulting from a factor described in Subsection (16)(b).
 - (b) The following factors apply to Subsection (16)(a)(ii):
 - (i) superior management skills;
 - (ii) reputation;
 - (iii) customer relationships;
 - (iv) patronage; or
 - (v) a factor similar to Subsections (16)(b)(i) through (iv).
 - (c) "Goodwill" does not include:
 - (i) the intangible property described in Subsection (19)(a) or (b);
 - (ii) locational attributes of real property, including:
 - (A) zoning;
 - (B) location;
 - (C) view;
 - (D) a geographic feature;
 - (E) an easement;

- (F) a covenant;
 - (G) proximity to raw materials;
 - (H) the condition of surrounding property; or
 - (I) proximity to markets;
 - (iii) value attributable to the identification of an improvement to real property, including:
 - (A) reputation of the designer, builder, or architect of the improvement;
 - (B) a name given to, or associated with, the improvement; or
 - (C) the historic significance of an improvement; or
 - (iv) the enhancement or assemblage value specifically attributable to the interrelation of the existing tangible property in place working together as a unit.
- (17) "Governing body" means:
- (a) for a county, city, or town, the legislative body of the county, city, or town;
 - (b) for a special district under Title 17B, Limited Purpose Local Government Entities - Special Districts, the special district's board of trustees;
 - (c) for a school district, the local board of education;
 - (d) for a special service district under Title 17D, Chapter 1, Special Service District Act:
 - (i) the legislative body of the county or municipality that created the special service district, to the extent that the county or municipal legislative body has not delegated authority to an administrative control board established under Section 17D-1-301; or
 - (ii) the administrative control board, to the extent that the county or municipal legislative body has delegated authority to an administrative control board established under Section 17D-1-301; or
 - (e) for a public infrastructure district under Title 17D, Chapter 4, Public Infrastructure District Act, the public infrastructure district's board of trustees.
- (18)
- (a) Except as provided in Subsection (18)(c), "improvement" means a building, structure, fixture, fence, or other item that is permanently attached to land, regardless of whether the title has been acquired to the land, if:
 - (i)
 - (A) attachment to land is essential to the operation or use of the item; and
 - (B) the manner of attachment to land suggests that the item will remain attached to the land in the same place over the useful life of the item; or
 - (ii) removal of the item would:
 - (A) cause substantial damage to the item; or
 - (B) require substantial alteration or repair of a structure to which the item is attached.
 - (b) "Improvement" includes:
 - (i) an accessory to an item described in Subsection (18)(a) if the accessory is:
 - (A) essential to the operation of the item described in Subsection (18)(a); and
 - (B) installed solely to serve the operation of the item described in Subsection (18)(a); and
 - (ii) an item described in Subsection (18)(a) that is temporarily detached from the land for repairs and remains located on the land.
 - (c) "Improvement" does not include:
 - (i) an item considered to be personal property pursuant to rules made in accordance with Section 59-2-107;
 - (ii) a moveable item that is attached to land for stability only or for an obvious temporary purpose;
 - (iii)
 - (A) manufacturing equipment and machinery; or

- (B) essential accessories to manufacturing equipment and machinery;
 - (iv) an item attached to the land in a manner that facilitates removal without substantial damage to the land or the item; or
 - (v) a transportable factory-built housing unit as defined in Section 59-2-1502 if that transportable factory-built housing unit is considered to be personal property under Section 59-2-1503.
- (19) "Intangible property" means:
- (a) property that is capable of private ownership separate from tangible property, including:
 - (i) money;
 - (ii) credits;
 - (iii) bonds;
 - (iv) stocks;
 - (v) representative property;
 - (vi) franchises;
 - (vii) licenses;
 - (viii) trade names;
 - (ix) copyrights; and
 - (x) patents;
 - (b) a low-income housing tax credit;
 - (c) goodwill; or
 - (d) a renewable energy tax credit or incentive, including:
 - (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
 - (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
 - (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
 - (iv) a tax credit under Subsection 59-7-614(5).
- (20) "Livestock" means:
- (a) a domestic animal;
 - (b) a fish;
 - (c) a fur-bearing animal;
 - (d) a honeybee; or
 - (e) poultry.
- (21) "Low-income housing tax credit" means:
- (a) a federal low-income housing tax credit under Section 42, Internal Revenue Code; or
 - (b) a low-income housing tax credit under Section 59-7-607 or Section 59-10-1010.
- (22) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and uranium.
- (23) "Mine" means a natural deposit of either metalliferous or nonmetalliferous valuable mineral.
- (24) "Mining" means the process of producing, extracting, leaching, evaporating, or otherwise removing a mineral from a mine.
- (25)
- (a) "Mobile flight equipment" means tangible personal property that is owned or operated by an air charter service, air contract service, or airline and:
 - (i) is capable of flight or is attached to an aircraft that is capable of flight; or
 - (ii) is contained in an aircraft that is capable of flight if the tangible personal property is intended to be used:
 - (A) during multiple flights;
 - (B) during a takeoff, flight, or landing; and

- (C) as a service provided by an air charter service, air contract service, or airline.
- (b)
 - (i) "Mobile flight equipment" does not include a spare part other than a spare engine that is rotated at regular intervals with an engine that is attached to the aircraft.
 - (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the term "regular intervals."
- (26) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal, salts, sand, rock, gravel, and all carboniferous materials.
- (27) "Part-year residential property" means property that is not residential property on January 1 of a calendar year but becomes residential property after January 1 of the calendar year.
- (28) "Personal property" includes:
 - (a) every class of property as defined in Subsection (29) that is the subject of ownership and is not real estate or an improvement;
 - (b) any pipe laid in or affixed to land whether or not the ownership of the pipe is separate from the ownership of the underlying land, even if the pipe meets the definition of an improvement;
 - (c) bridges and ferries;
 - (d) livestock; and
 - (e) outdoor advertising structures as defined in Section 72-7-502.
- (29)
 - (a) "Property" means property that is subject to assessment and taxation according to its value.
 - (b) "Property" does not include intangible property as defined in this section.
- (30)
 - (a) "Public utility" means:
 - (i) the operating property of a railroad, gas corporation, oil or gas transportation or pipeline company, coal slurry pipeline company, electrical corporation, sewerage corporation, or heat corporation where the company performs the service for, or delivers the commodity to, the public generally or companies serving the public generally, or in the case of a gas corporation or an electrical corporation, where the gas or electricity is sold or furnished to any member or consumers within the state for domestic, commercial, or industrial use; and
 - (ii) the operating property of any entity or person defined under Section 54-2-1 except water corporations.
 - (b) "Public utility" does not include the operating property of a telecommunications service provider.
- (31)
 - (a) Subject to Subsection (31)(b), "qualifying exempt primary residential rental personal property" means household furnishings, furniture, and equipment that:
 - (i) are used exclusively within a dwelling unit that is the primary residence of a tenant;
 - (ii) are owned by the owner of the dwelling unit that is the primary residence of a tenant; and
 - (iii) after applying the residential exemption described in Section 59-2-103, are exempt from taxation under this chapter in accordance with Subsection 59-2-1115(2).
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "dwelling unit" for purposes of this Subsection (31) and Subsection (34).
- (32) "Real estate" or "real property" includes:
 - (a) the possession of, claim to, ownership of, or right to the possession of land;
 - (b) all mines, minerals, and quarries in and under the land, all timber belonging to individuals or corporations growing or being on the lands of this state or the United States, and all rights and privileges appertaining to these; and

- (c) improvements.
- (33)
- (a) "Relationship with an owner of the property's land surface rights" means a relationship described in Subsection 267(b), Internal Revenue Code, except that the term 25% shall be substituted for the term 50% in Subsection 267(b), Internal Revenue Code.
 - (b) For purposes of determining if a relationship described in Subsection 267(b), Internal Revenue Code, exists, the ownership of stock shall be determined using the ownership rules in Subsection 267(c), Internal Revenue Code.
- (34)
- (a) "Residential property," for purposes of the reductions and adjustments under this chapter, means any property used for residential purposes as a primary residence.
 - (b) "Residential property" includes:
 - (i) except as provided in Subsection (34)(b)(ii), includes household furnishings, furniture, and equipment if the household furnishings, furniture, and equipment are:
 - (A) used exclusively within a dwelling unit that is the primary residence of a tenant; and
 - (B) owned by the owner of the dwelling unit that is the primary residence of a tenant; and
 - (ii) if the county assessor determines that the property will be used for residential purposes as a primary residence:
 - (A) property under construction; or
 - (B) unoccupied property.
 - (c) "Residential property" does not include property used for transient residential use.
 - (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "dwelling unit" for purposes of Subsection (31) and this Subsection (34).
- (35) "Split estate mineral rights owner" means a person that:
- (a) has a legal right to extract a mineral from property;
 - (b) does not hold more than a 25% interest in:
 - (i) the land surface rights of the property where the wellhead is located; or
 - (ii) an entity with an ownership interest in the land surface rights of the property where the wellhead is located;
 - (c) is not an entity in which the owner of the land surface rights of the property where the wellhead is located holds more than a 25% interest; and
 - (d) does not have a relationship with an owner of the land surface rights of the property where the wellhead is located.
- (36)
- (a) "State-assessed commercial vehicle" means:
 - (i) any commercial vehicle, trailer, or semitrailer that operates interstate or intrastate to transport passengers, freight, merchandise, or other property for hire; or
 - (ii) any commercial vehicle, trailer, or semitrailer that operates interstate and transports the vehicle owner's goods or property in furtherance of the owner's commercial enterprise.
 - (b) "State-assessed commercial vehicle" does not include vehicles used for hire that are specified in Subsection (10)(c) as county-assessed commercial vehicles.
- (37) "Subdivided lot" means a lot, parcel, or other division of land, that is a division of a base parcel.
- (38) "Tax area" means a geographic area created by the overlapping boundaries of one or more taxing entities.
- (39) "Taxable value" means fair market value less any applicable reduction allowed for residential property under Section 59-2-103.

- (40) "Taxing entity" means any county, city, town, school district, special taxing district, special district under Title 17B, Limited Purpose Local Government Entities - Special Districts, or other political subdivision of the state with the authority to levy a tax on property.
- (41)
 - (a) "Tax roll" means a permanent record of the taxes charged on property, as extended on the assessment roll, and may be maintained on the same record or records as the assessment roll or may be maintained on a separate record properly indexed to the assessment roll.
 - (b) "Tax roll" includes tax books, tax lists, and other similar materials.
- (42) "Telecommunications service provider" means the same as that term is defined in Section 59-12-102.

Amended by Chapter 16, 2023 General Session

59-2-103 Rate of assessment of property -- Residential property.

- (1) As used in this section:
 - (a)
 - (i) "Household" means the association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities, accommodations, and expenses.
 - (ii) "Household" includes married individuals, who are not legally separated, who have established domiciles at separate locations within the state.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining the term "domicile."
- (2) All tangible taxable property located within the state shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided by law.
- (3) Subject to Subsections (4) through (7) and Section 59-2-103.5, for a calendar year, the fair market value of residential property located within the state is allowed a residential exemption equal to a 45% reduction in the value of the property.
- (4) Part-year residential property located within the state is allowed the residential exemption described in Subsection (3) if the part-year residential property is used as residential property for 183 or more consecutive calendar days during the calendar year for which the owner seeks to obtain the residential exemption.
- (5) No more than one acre of land per residential unit may qualify for the residential exemption described in Subsection (3).
- (6)
 - (a) Except as provided in Subsections (6)(b)(ii) and (iii), a residential exemption described in Subsection (3) is limited to one primary residence per household.
 - (b) An owner of multiple primary residences located within the state is allowed a residential exemption under Subsection (3) for:
 - (i) subject to Subsection (6)(a), the primary residence of the owner;
 - (ii) each residential property that is the primary residence of a tenant; and
 - (iii) subject to Subsection (7), each residential property described in Subsection 59-2-102(34)(b)(ii).
- (7) Before residential property described in Subsection 59-2-102(34)(b)(ii) is allowed a residential exemption described in Subsection (3), an owner of the residential property shall file with the county assessor a written declaration that:

- (a) states under penalty of perjury that, to the best of each owner's knowledge, upon completion of construction or occupancy of the residential property, the residential property will be used for residential purposes as a primary residence;
- (b) is signed by each owner of the residential property; and
- (c) is on a form prescribed by the commission.

Amended by Chapter 38, 2020 General Session

Amended by Chapter 40, 2020 General Session

59-2-103.5 Procedures to obtain an exemption for residential property -- Procedure if property owner or property no longer qualifies to receive a residential exemption.

- (1) Subject to Subsection (8), for residential property other than part-year residential property, a county legislative body may adopt an ordinance that requires an owner to file an application with the county board of equalization before a residential exemption under Section 59-2-103 may be applied to the value of the residential property if:
 - (a) the residential property was ineligible for the residential exemption during the calendar year immediately preceding the calendar year for which the owner is seeking to have the residential exemption applied to the value of the residential property;
 - (b) an ownership interest in the residential property changes; or
 - (c) the county board of equalization determines that there is reason to believe that the residential property no longer qualifies for the residential exemption.
- (2)
 - (a) The application described in Subsection (1):
 - (i) shall be on a form the commission prescribes by rule and makes available to the counties;
 - (ii) shall be signed by the owner of the residential property; and
 - (iii) may not request the sales price of the residential property.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules prescribing the contents of the form described in Subsection (2) (a).
 - (c) For purposes of the application described in Subsection (1), a county may not request information from an owner of a residential property beyond the information provided in the form prescribed by the commission under this Subsection (2).
- (3)
 - (a) Regardless of whether a county legislative body adopts an ordinance described in Subsection (1), before a residential exemption may be applied to the value of part-year residential property, an owner of the property shall:
 - (i) file the application described in Subsection (2)(a) with the county board of equalization; and
 - (ii) include as part of the application described in Subsection (2)(a) a statement that certifies:
 - (A) the date the part-year residential property became residential property;
 - (B) that the part-year residential property will be used as residential property for 183 or more consecutive calendar days during the calendar year for which the owner seeks to obtain the residential exemption; and
 - (C) that the owner, or a member of the owner's household, may not claim a residential exemption for any property for the calendar year for which the owner seeks to obtain the residential exemption, other than the part-year residential property, or as allowed under Section 59-2-103 with respect to the primary residence or household furnishings, furniture, and equipment of the owner's tenant.

- (b) If an owner files an application under this Subsection (3) on or after May 1 of the calendar year for which the owner seeks to obtain the residential exemption, the county board of equalization may require the owner to pay an application fee not to exceed \$50.
- (4) Except as provided in Subsection (5), if a property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence, the property owner shall:
 - (a) file a written statement with the county board of equalization of the county in which the property is located:
 - (i) on a form provided by the county board of equalization; and
 - (ii) notifying the county board of equalization that the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence; and
 - (b) declare on the property owner's individual income tax return under Chapter 10, Individual Income Tax Act, for the taxable year for which the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence, that the property owner no longer qualifies to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence.
- (5) A property owner is not required to file a written statement or make the declaration described in Subsection (4) if the property owner:
 - (a) changes primary residences;
 - (b) qualified to receive a residential exemption authorized under Section 59-2-103 for the residence that was the property owner's former primary residence; and
 - (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for the residence that is the property owner's current primary residence.
- (6) Subsections (2) through (5) do not apply to qualifying exempt primary residential rental personal property.
- (7)
 - (a) Subject to Subsection (8), for the first calendar year in which a property owner qualifies to receive a residential exemption under Section 59-2-103, a county assessor may require the property owner to file a signed statement described in Section 59-2-306.
 - (b) Subject to Subsection (8) and notwithstanding Section 59-2-306, for a calendar year after the calendar year described in Subsection (7)(a) in which a property owner qualifies for an exemption described in Subsection 59-2-1115(2) for qualifying exempt primary residential rental personal property, a signed statement described in Section 59-2-306 with respect to the qualifying exempt primary residential rental personal property may only require the property owner to certify, under penalty of perjury, that the property owner qualifies for the exemption under Subsection 59-2-1115(2).
- (8)
 - (a) After an ownership interest in residential property changes, the county assessor shall:
 - (i) notify the owner of the residential property that the owner is required to submit a written declaration described in Subsection (8)(d) within 90 days after the day on which the county assessor mails the notice under this Subsection (8)(a); and
 - (ii) provide the owner of the residential property with the form described in Subsection (8)(e) to make the written declaration described in Subsection (8)(d).
 - (b) A county assessor is not required to provide a notice to an owner of residential property under Subsection (8)(a) if the situs address of the residential property is the same as any one of the following:
 - (i) the mailing address of the residential property owner or the tenant of the residential property;

- (ii) the address listed on the:
 - (A) residential property owner's driver license; or
 - (B) tenant of the residential property's driver license; or
- (iii) the address listed on the:
 - (A) residential property owner's voter registration; or
 - (B) tenant of the residential property's voter registration.
- (c) A county assessor is not required to provide a notice to an owner of residential property under Subsection (8)(a) if:
 - (i) the owner is using a post office box or rural route box located in the county where the residential property is located; and
 - (ii) the residential property is located in a county of the fourth, fifth, or sixth class.
- (d) An owner of residential property that receives a notice described in Subsection (8)(a) shall submit a written declaration to the county assessor under penalty of perjury certifying the information contained in the form provided in Subsection (8)(e).
- (e) The written declaration required by Subsection (8)(d) shall be:
 - (i) signed by the owner of the residential property; and
 - (ii) in substantially the following form:

"Residential Property Declaration

This form must be submitted to the County Assessor's office where your new residential property is located within 90 days of receipt. Failure to do so will result in the county assessor taking action that could result in the withdrawal of the primary residential exemption from your residential property.

Residential Property Owner Information

Name(s): _____
 Home Phone: _____
 Work Phone: _____
 Mailing Address: _____

Residential Property Information

Physical Address: _____

Certification

1. Is this property used as a primary residential property or part-year residential property for you or another person?

"Part-year residential property" means owned property that is not residential property on January 1 of a calendar year but becomes residential property after January 1 of the calendar year.

Yes No

2. Will this primary residential property or part-year residential property be occupied for 183 or more consecutive calendar days by the owner or another person?

A part-year residential property occupied for 183 or more consecutive calendar days in a calendar year by the owner(s) or a tenant is eligible for the exemption.

Yes No

If a property owner or a property owner's spouse claims a residential exemption under Utah Code Ann. §59-2-103 for property in this state that is the primary residence of the property owner or the property owner's spouse, that claim of a residential exemption creates a rebuttable presumption that the property owner and the property owner's spouse have domicile in Utah for income tax purposes. The rebuttable presumption of domicile does not apply if the residential property is the primary residence of a tenant of the property owner or the property owner's spouse.

Signature

Under penalties of perjury, I declare to the best of my knowledge and belief, this declaration and accompanying pages are true, correct, and complete.

_____ (Owner signature) _____ Date (mm/dd/yyyy)

_____ (Owner printed name)

- (f) For purposes of a written declaration described in this Subsection (8), a county may not request information from a property owner beyond the information described in the form provided in Subsection (8)(e).
- (g)
 - (i) If, after receiving a written declaration filed under Subsection (8)(d), the county determines that the property has been incorrectly qualified or disqualified to receive a residential exemption, the county shall:
 - (A) redetermine the property's qualification to receive a residential exemption; and
 - (B) notify the claimant of the redetermination and the county's reason for the redetermination.
 - (ii) The redetermination provided in Subsection (8)(g)(i)(A) is final unless:
 - (A) except as provided in Subsection (8)(g)(iii), the property owner appeals the redetermination to the board of equalization in accordance with Subsection 59-2-1004(2); or
 - (B) the county determines that the property is eligible to receive a primary residential exemption as part-year residential property.
 - (iii) The board of equalization may not accept an appeal that is filed after the later of:
 - (A) September 15 of the current calendar year; or
 - (B) the last day of the 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.
- (h)
 - (i) If a residential property owner fails to file a written declaration required by Subsection (8)(d), the county assessor shall mail to the owner of the residential property a notice that:
 - (A) the property owner failed to file a written declaration as required by Subsection (8)(d); and
 - (B) the property owner will no longer qualify to receive the residential exemption authorized under Section 59-2-103 for the property that is the subject of the written declaration if the property owner does not file the written declaration required by Subsection (8)(d) within 30 days after the day on which the county assessor mails the notice under this Subsection (8)(h)(i).
 - (ii) If a property owner fails to file a written declaration required by Subsection (8)(d) after receiving the notice described in Subsection (8)(h)(i), the property owner no longer qualifies to receive the residential exemption authorized under Section 59-2-103 in the calendar year for the property that is the subject of the written declaration unless:
 - (A) except as provided in Subsection (8)(h)(iii), the property owner appeals the redetermination to the board of equalization in accordance with Subsection 59-2-1004(2); or
 - (B) the county determines that the property is eligible to receive a primary residential exemption as part-year residential property.
 - (iii) The board of equalization may not accept an appeal that is filed after the later of:
 - (A) September 15 of the current calendar year; or
 - (B) the last day of the 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.

- (iv) A property owner that is disqualified to receive the residential exemption under Subsection (8)(h)(ii) may file an application described in Subsection (1) to determine whether the owner is eligible to receive the residential exemption.
- (i) The requirements of this Subsection (8) do not apply to a county assessor in a county that has, for the five calendar years prior to 2019, had in place and enforced an ordinance described in Subsection (1).

Amended by Chapter 239, 2022 General Session

59-2-104 Situs of property for tax purposes.

- (1) The situs of all taxable property is the tax area where it is located.
- (2) Personal property, unless assessed by the commission, shall be assessed in the tax area where the owner is domiciled in this state on January 1, unless the owner demonstrates to the satisfaction of the county assessor that the personal property is usually kept in a tax area other than that of the domicile of the owner, in which case that property shall be assessed in the other tax area.
- (3) Land shall be assessed in parcels or subdivisions not exceeding 640 acres each, and tracts of land containing more than 640 acres, which have been sectioned by the United States government, shall be assessed by sections or fractions of sections.
- (4) The following property shall be listed and assessed in the county where the property is located:
 - (a) public utilities, when operated wholly in one county;
 - (b) bridges and ferries which are not public utilities, when operated wholly in one county;
 - (c) electric light lines and similar improvements; and
 - (d) canals, ditches, and flumes when separately taxable.

Amended by Chapter 3, 1988 General Session

59-2-105 Situs of public utilities, bridges, ferries, and canals.

Public utilities, and bridges and ferries not public utilities, when operated wholly in one county, and electric light lines and similar improvements, canals, ditches, and flumes when separately taxable, shall be listed and assessed in the county in which the property is located.

Enacted by Chapter 4, 1987 General Session

59-2-107 Classes of personal property -- Rulemaking authority.

The commission shall make rules:

- (1) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- (2) defining classes of items considered to be personal property for purposes of this chapter;
- (3) defining items that fall into the classes established under Subsection (2); and
- (4) defining any class or item as personal property if the commission defined that class or item as personal property prior to January 1, 2004, by:
 - (a) a rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
 - (b) a published decision of the commission; or
 - (c) an official schedule published by the commission.

Amended by Chapter 382, 2008 General Session

59-2-109 Burden of proof.

- (1) As used in this section:
 - (a) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with Section 59-2-1004, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;
 - (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
 - (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
 - (b) "Inflation adjusted value" means the same as that term is defined in Section 59-2-1004.
 - (c) "Qualified real property" means real property:
 - (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;
 - (ii) for which:
 - (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with Section 59-2-1004 or the commission in accordance with Section 59-2-1006;
 - (B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value that was lower than the assessed value; and
 - (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
 - (iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
 - (d) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (2) For an appeal involving the valuation of real property to the county board of equalization or the commission, the party carrying the burden of proof shall demonstrate:
 - (a) substantial error in:
 - (i) for an appeal not involving qualified real property:
 - (A) if Subsection (3) does not apply and the appeal is to the county board of equalization, the original assessed value;
 - (B) if Subsection (3) does not apply and the appeal is to the commission, the value given to the property by the county board of equalization; or
 - (C) if Subsection (3) applies, the original assessed value; or

- (ii) for an appeal involving qualified real property, the inflation adjusted value; and
 - (b) a sound evidentiary basis upon which the county board of equalization or the commission could adopt a different valuation.
- (3)
- (a) The party described in Subsection (3)(b) shall carry the burden of proof before a county board of equalization or the commission, in an action appealing the value of property:
 - (i) that is not qualified real property; and
 - (ii) for which a county assessor, a county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
 - (b) For purposes of Subsection (3)(a), the following have the burden of proof:
 - (i) for property assessed under Part 3, County Assessment:
 - (A) the county assessor, if the county assessor is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (B) the county board of equalization, if the county board of equalization is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (ii) for property assessed under Part 2, Assessment of Property, the commission, if the commission is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
 - (c) For purposes of this Subsection (3) only, if a county assessor, county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year:
 - (i) the original assessed value shall lose the presumption of correctness;
 - (ii) a preponderance of the evidence shall suffice to sustain the burden for all parties; and
 - (iii) the county board of equalization or the commission shall be free to consider all evidence allowed by law in determining fair market value, including the original assessed value.
- (4)
- (a) The party described in Subsection (4)(b) shall carry the burden of proof before a county board of equalization or the commission in an action appealing the value of qualified real property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.
 - (b) For purposes of Subsection (4)(a):
 - (i) the county assessor or the county board of equalization that is a party to the appeal has the burden of proof if the county assessor or county board of equalization presents evidence of or otherwise asserts a value that is greater than the inflation adjusted value; or
 - (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.
 - (c) The burdens of proof described in Subsection (4)(b) apply before a county board of equalization or the commission even if the previous year's valuation is:
 - (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or
 - (ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.

Amended by Chapter 471, 2023 General Session

59-2-110 Designation of person to receive notice.

- (1)
- (a) Except as provided in Subsection (1)(b), if a governmental entity is required under this chapter to send information or notice to a person, the governmental entity shall send the information or notice to:
 - (i) the person required under the applicable provision of this chapter; and
 - (ii) each person designated in accordance with Subsection (2) by the person described in Subsection (1)(a)(i).
 - (b) If a governmental entity is required under Section 59-2-919, 59-2-919.1, or 59-2-1317 to send information or notice to a person, the governmental entity shall send the information or notice to:
 - (i) the person required under the applicable section; or
 - (ii) one person designated in accordance with Subsection (2) by the person described in Subsection (1)(b)(i).
- (2)
- (a) A person to whom a governmental entity is required under this chapter to send information or notice may designate a person to receive the information or notice in accordance with Subsection (1).
 - (b) To make a designation described in Subsection (2)(a), the person shall submit a written request to the governmental entity on a form prescribed by the commission.
- (3) A person who makes a designation described in Subsection (2) may revoke the designation by submitting a written request to the governmental entity on a form prescribed by the commission.

Enacted by Chapter 105, 2020 General Session