

Effective 1/1/2019

Superseded 1/1/2018

59-2-1104 Definitions -- Armed forces exemption -- Amount of armed forces exemption.

(1) As used in this section and Section 59-2-1105:

- (a) "Active component of the United States Armed Forces" means the same as that term is defined in Section 59-10-1027.
- (b) "Adjusted taxable value limit" means:
 - (i) for the calendar year that begins on January 1, 2015, \$252,126; and
 - (ii) for each calendar year after the calendar year described in Subsection (1)(b)(i), the amount of the adjusted taxable value limit for the previous year, plus an amount calculated by multiplying the amount of the adjusted taxable value limit for the previous year by the actual percent change in the consumer price index during the previous calendar year.
- (c) "Claimant" means:
 - (i) a veteran with a disability who files an application under Section 59-2-1105 for an exemption under this section;
 - (ii) the unmarried surviving spouse:
 - (A) of a:
 - (I) deceased veteran with a disability; or
 - (II) veteran who was killed in action or died in the line of duty; and
 - (B) who files an application under Section 59-2-1105 for an exemption under this section;
 - (iii) a minor orphan:
 - (A) of a:
 - (I) deceased veteran with a disability; or
 - (II) veteran who was killed in action or died in the line of duty; and
 - (B) who files an application under Section 59-2-1105 for an exemption under this section; or
 - (iv) a member of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces who performed qualifying active duty military service.
- (d) "Consumer price index" is as described in Section 1(f)(4), Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue Code.
- (e) "Deceased veteran with a disability" means a deceased individual who was a veteran with a disability at the time the individual died.
- (f) "Military entity" means:
 - (i) the federal Department of Veterans Affairs;
 - (ii) an active component of the United States Armed Forces; or
 - (iii) a reserve component of the United States Armed Forces.
- (g) "Property taxes due" means the taxes due on a claimant's property:
 - (i) with respect to which a county grants an exemption under this section; and
 - (ii) for the calendar year for which the county grants an exemption under this section.
- (h) "Property taxes paid" is an amount equal to the sum of:
 - (i) the amount of the property taxes the claimant paid for the calendar year for which the claimant is applying for an exemption under this section; and
 - (ii) the exemption the county grants for the calendar year described in Subsection (1)(h)(i).
- (i) "Qualifying active duty military service" means at least 200 days, regardless of whether consecutive, in any continuous 365-day period of active duty military service outside the state in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces if the days of active duty military service:

- (i) were completed in the year before an individual applies for exemption under this section in accordance with Section 59-2-1105; and
 - (ii) have not previously been counted as qualifying active duty military service for purposes of qualifying for an exemption under this section or applying for the exemption under Section 59-2-1105.
 - (j) "Reserve component of the United States Armed Forces" means the same as that term is defined in Section 59-10-1027.
 - (k) "Residence" means the same as that term is defined in Section 59-2-1202, except that a rented dwelling is not considered to be a residence.
 - (l) "Veteran who was killed in action or died in the line of duty" means an individual who was killed in action or died in the line of duty in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces, regardless of whether that individual had a disability at the time that individual was killed in action or died in the line of duty.
 - (m) "Veteran with a disability" means an individual with a disability who, during military training or a military conflict, acquired a disability in the line of duty in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces, as determined by a military entity.
- (2)
- (a) Subject to Subsection (2)(c), the amount of taxable value of the property described in Subsection (2)(b) is exempt from taxation as calculated under Subsections (3) through (6) if the property described in Subsection (2)(b) is owned by:
 - (i) a veteran with a disability;
 - (ii) the unmarried surviving spouse or a minor orphan of a:
 - (A) deceased veteran with a disability; or
 - (B) veteran who was killed in action or died in the line of duty; or
 - (iii) a member of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces who performed qualifying active duty military service.
 - (b) Subsection (2)(a) applies to the following property:
 - (i) the claimant's primary residence;
 - (ii) for a claimant described in Subsection (2)(a)(i) or (ii), tangible personal property that:
 - (A) is held exclusively for personal use; and
 - (B) is not used in a trade or business; or
 - (iii) for a claimant described in Subsection (2)(a)(i) or (ii), a combination of Subsections (2)(b)(i) and (ii).
 - (c) For purposes of this section, property is considered to be the primary residence of an individual described in Subsection (2)(a)(i) or (iii) who does not reside in the residence if the individual:
 - (i) does not reside in the residence because the individual is admitted as an inpatient at a health care facility as defined in Section 26-55-102; and
 - (ii) otherwise meets the requirements of this section and Section 59-2-1105 to receive an exemption under this section.
- (3) Except as provided in Subsection (4) or (5), the amount of taxable value of property described in Subsection (2)(b) that is exempt under Subsection (2)(a) is:
- (a) as described in Subsection (6), if the property is owned by:
 - (i) a veteran with a disability;
 - (ii) the unmarried surviving spouse of a deceased veteran with a disability; or

- (iii) a minor orphan of a deceased veteran with a disability; or
- (b) equal to the total taxable value of the claimant's property described in Subsection (2)(b) if the property is owned by:
 - (i) the unmarried surviving spouse of a veteran who was killed in action or died in the line of duty;
 - (ii) a minor orphan of a veteran who was killed in action or died in the line of duty; or
 - (iii) a member of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces who performed qualifying active duty military service.
- (4)
 - (a) Subject to Subsections (4)(b) and (c), an exemption may not be allowed under this section if the percentage of disability listed on the statement described in Subsection 59-2-1105(3)(a) is less than 10%.
 - (b) Subsection (4)(a) does not apply to a claimant described in Subsection (2)(a)(iii).
 - (c) A veteran with a disability is considered to have a 100% disability, regardless of the percentage of disability listed on a statement described in Subsection 59-2-1105(3)(a), if the United States Department of Veterans Affairs certifies the veteran in the classification of individual unemployability.
- (5) A claimant who is the unmarried surviving spouse or minor orphan of a deceased veteran with a disability may claim an exemption for the total value of the property described in Subsection (2)(b) if:
 - (a) the deceased veteran with a disability served in the military service of the United States or the state prior to January 1, 1921; and
 - (b) the percentage of disability listed on the statement described in Subsection 59-2-1105(3)(a) for the deceased veteran with a disability is 10% or more.
- (6)
 - (a) Except as provided in Subsection (6)(b), the amount of the taxable value of the property described in Subsection (2)(b) that is exempt under Subsection (3)(a) is equal to the percentage of disability listed on the statement described in Subsection 59-2-1105(3)(a) multiplied by the adjusted taxable value limit.
 - (b) The amount of the taxable value of the property described in Subsection (2)(b) that is exempt under Subsection (3)(a) may not be greater than the taxable value of the property described in Subsection (2)(b).
- (7) For purposes of this section and Section 59-2-1105, an individual who received an honorable or general discharge from military service of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces:
 - (a) is presumed to be a citizen of the United States; and
 - (b) may not be required to provide additional proof of citizenship to establish that the individual is a citizen of the United States.
- (8) The Department of Veterans' and Military Affairs created in Section 71-8-2 shall, through an informal hearing held in accordance with Title 63G, Chapter 4, Administrative Procedures Act, resolve each dispute arising under this section concerning a veteran's status as a veteran with a disability.