

Effective 1/1/2024

Renumbered 1/1/2026

59-2-1220 Extension of time for filing application -- Rulemaking authority -- County authority to make refunds.

- (1)
 - (a) The commission or a county may extend the time for filing an application until December 31 of the year the application is required to be filed if, subject to any rules made by the commission under Subsection (1)(b), the commission or county finds that good cause exists to extend the deadline.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to establish the circumstances under which the commission or a county may, for good cause, extend the deadline for filing an application under Subsection (1)(a).
- (2)
 - (a) For purposes of this Subsection (2):
 - (i) "Abatement" means the amount of property taxes accrued that constitutes a tax abatement for the poor in accordance with Subsection 59-2-1202(10).
 - (ii) "Credit" means a homeowner's credit or renter's credit authorized by this part.
 - (iii) "Property taxes due" means the taxes due on a claimant's property:
 - (A) for which the county or the commission grants an abatement or a credit; and
 - (B) for the calendar year for which the abatement or credit is granted.
 - (iv) "Property taxes paid" is an amount equal to the sum of:
 - (A) the amount of the property taxes paid for the taxable year for which the claimant is applying for the abatement or credit; and
 - (B) the amount of the abatement or credit the county or the commission grants.
 - (b) A county or the commission granting an abatement or a credit to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due, if that amount is \$1 or more.