

**Effective 5/3/2023**

**Renumbered 1/1/2026**

**59-2-1904 Veteran armed forces exemption -- Application.**

- (1) As used in this section:
  - (a) "Default application deadline" means the application deadline described in Subsection (3)(a).
  - (b) "Qualifying disabled veteran claimant" means a veteran claimant who has a 100% service-connected disability rating by the Veterans Benefits Administration that is permanent and total.
- (2) A veteran claimant may claim an exemption in accordance with Section 59-2-1903 and this section if the veteran claimant owns the property eligible for the exemption at any time during the calendar year for which the veteran claimant claims the exemption.
- (3)
  - (a) Except as provided in Subsection (4), (5), or (7), a veteran claimant shall file, on or before September 1 of the calendar year for which the veteran claimant is applying for the exemption, an application for an exemption described in Section 59-2-1903 with the county in which the veteran claimant resides on September 1 of that calendar year.
  - (b) An application described in Subsection (3)(a) shall include:
    - (i) a copy of the veteran's certificate of discharge from military service or other satisfactory evidence of eligible military service; and
    - (ii) for an application submitted under the circumstances described in Subsection (5)(a), a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (5)(a) takes effect.
  - (c) A veteran claimant who is claiming an exemption for a veteran with a disability or a deceased veteran with a disability, shall ensure that as part of the application described in this Subsection (3), the county has on file, for the veteran related to the exemption, a statement of disability:
    - (i) issued by a military entity; and
    - (ii) that lists the percentage of disability for the veteran with a disability or deceased veteran with a disability.
  - (d) If a veteran claimant is in compliance with Subsection (3)(c), a county may not require the veteran claimant to file another statement of disability, except under the following circumstances:
    - (i) the percentage of disability has changed for the veteran with a disability or the deceased veteran with a disability; or
    - (ii) the veteran claimant is not the same individual who filed an application for the exemption for the calendar year immediately preceding the current calendar year.
  - (e) A county that receives an application described in Subsection (3)(a) shall, within 30 days after the day on which the county received the application, provide the veteran claimant with a receipt that states that the county received the veteran claimant's application.
- (4) A county may extend the default application deadline for an initial or amended application until December 31 of the year for which the veteran claimant is applying for the exemption if the county finds that good cause exists to extend the default application deadline.
- (5) A county shall extend the default application deadline by one additional year if, on or after January 4, 2004:
  - (a) a military entity issues a written decision that:
    - (i) (A) for a potential claimant who is a living veteran, determines the veteran is a veteran with a disability; or

- (B) for a potential claimant who is the unmarried surviving spouse or minor orphan of a deceased veteran, determines the deceased veteran was a deceased veteran with a disability at the time the deceased veteran with a disability died; and
- (ii) takes effect in a year before the current calendar year; or
- (b) the county legislative body determines that:
  - (i) the veteran claimant or a member of the veteran claimant's immediate family had an illness or injury that prevented the veteran claimant from filing the application on or before the default application deadline;
  - (ii) a member of the veteran claimant's immediate family died during the calendar year of the default application deadline;
  - (iii) the veteran claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year of the default application deadline; or
  - (iv) the failure of the veteran claimant to file the application on or before the default application deadline:
    - (A) would be against equity or good conscience; and
    - (B) was beyond the reasonable control of the veteran claimant.
- (6)
  - (a) A county shall allow a veteran claimant to amend an application described in Subsection (3)
    - (a) after the default application deadline if, on or after January 4, 2004, a military entity issues a written decision:
      - (i) that the percentage of disability has changed:
        - (A) for a veteran with a disability, if the veteran with a disability is the veteran claimant; or
        - (B) for a deceased veteran with a disability, if the claimant is the unmarried surviving spouse or minor orphan of a deceased veteran with a disability; and
      - (ii) that takes effect in a year before the current calendar year.
    - (b) A veteran claimant who files an amended application under Subsection (6)(a) shall include a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (6)(a) takes effect.
- (7)
  - (a) A qualifying disabled veteran claimant may submit an application described in Subsection (3)
    - (b) before the qualifying disabled veteran claimant owns a residence if the qualifying disabled veteran claimant:
      - (i) intends to purchase the residence as evidenced by a real estate purchase contract or similar documentation;
      - (ii) files the application in the county where the residence that the qualifying disabled veteran claimant intends to purchase is located; and
      - (iii) intends to use the residence as the qualifying disabled veteran claimant's primary residence.
  - (b)
    - (i) The county shall process the application and send the qualifying disabled veteran claimant a receipt, which shall also include documentation that:
      - (A) the application is preliminarily approved or denied; and
      - (B) if the application is preliminarily approved, the amount of the qualifying disabled veteran claimant's tax exemption calculated in accordance with Section 59-2-1903.
    - (ii) The county shall provide the receipt within 15 business days after the day on which the county received the application.

- (8) After issuing the receipt described in Subsection (3)(e) or (7)(b), a county may not require a veteran claimant to file another application under Subsection (3)(a) or (7)(a), except under the following circumstances relating to the veteran claimant:
- (a) the veteran claimant applies all or a portion of an exemption to tangible personal property;
  - (b) the percentage of disability changes for a veteran with a disability or a deceased veteran with a disability;
  - (c) the veteran with a disability dies;
  - (d) a change in the veteran claimant's ownership of the veteran claimant's primary residence;
  - (e) a change in the veteran claimant's occupancy of the primary residence for which the veteran claimant claims an exemption under this section; or
  - (f) for an exemption relating to a deceased veteran with a disability or a veteran who was killed in action or died in the line of duty, the veteran claimant is not the same individual who filed an application for the exemption for the calendar year immediately preceding the current calendar year.
- (9) If a veteran claimant is the grantor of a trust holding title to real or tangible personal property for which an exemption described in Section 59-2-1903 is claimed, a county may allow the veteran claimant to claim a portion of the exemption and be treated as the owner of that portion of the property held in trust, if the veteran claimant proves to the satisfaction of the county that:
- (a) title to the portion of the trust will revert in the veteran claimant upon the exercise of a power by:
    - (i) the veteran claimant as grantor of the trust;
    - (ii) a nonadverse party; or
    - (iii) both the veteran claimant and a nonadverse party;
  - (b) title will revert as described in Subsection (9)(a), regardless of whether the power described in Subsection (9)(a) is a power to revoke, terminate, alter, amend, or appoint; and
  - (c) the veteran claimant satisfies the requirements described in this part for the exemption described in Section 59-2-1903.
- (10) A county may verify that real property for which a veteran claimant applies for an exemption is the veteran claimant's primary residence.
- (11) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may, by rule:
- (a) establish procedures and requirements for amending an application described in Subsection (3)(a);
  - (b) for purposes of Subsection (5)(b), define the terms:
    - (i) "immediate family"; or
    - (ii) "physically present";
  - (c) for purposes of Subsection (5)(b), provide the circumstances under which the failure of a veteran claimant to file an application on or before the default application deadline:
    - (i) would be against equity or good conscience; and
    - (ii) is beyond the reasonable control of a veteran claimant; or
  - (d) for purposes of Subsection (7)(a), establish the type of documentation that is evidence of intent to purchase.