Effective 5/6/2026

59-2a-101 Definitions.

As used in this chapter:

(1) "Active component of the United States Armed Forces" means the same as that term is defined in Section 59-10-1027.

(2) "Active duty claimant" means a member of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces who:

(a) performed qualifying active duty military service; and

(b) applies for an exemption described in Part 6, Active Duty Armed Forces Exemption.

(3) "Adjusted taxable value limit" means:

(a) for the calendar year that begins on January 1, 2023, $479,504; or

(b) for each calendar year after the calendar year that begins on January 1, 2023, 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.

(4) "Claim" means:

(a) a claim for tax abatement described in Subsection (21)(a) or a credit under Part 2, Renter's Credit, or Part 3, Homeowner's Credit;

(b) an exemption under Part 5, Veteran Armed Forces Exemption, or Part 6, Active Duty Armed Forces Exemption; or

(c) an application for an abatement under Part 4, Abatement for Indigent Individuals, or a deferral under Part 7, Discretionary Deferral, Part 8, Nondiscretionary Deferral for Property with Qualifying Increase, or Part 9, Nondiscretionary Deferral for Elderly Property Owners.

(5)

(a) "Claimant" means a homeowner or renter who:

(i) files a claim under Part 2, Renter's Credit, or Part 3, Homeowner's Credit, for a residence;

(ii) is domiciled in this state for the entire calendar year for which a claim for relief is filed; and

(iii) on or before December 31 of the year for which a claim for relief is filed, is:

(A) 66 years old or older if the individual was born on or before December 31, 1959; or

(B) 67 years old or older if the individual was born on or after January 1, 1960.

(b) Notwithstanding Subsection (5)(a), "claimant" includes a surviving spouse:

(i) regardless of:

(A) the age of the surviving spouse; or

(B) the age of the deceased spouse at the time of death;

(ii) if the surviving spouse meets:

(A) the requirements described in Subsections (5)(a)(i) and (5)(a)(ii); and

(B) the income requirements described in Part 2, Renter's Credit, if the surviving spouse is filing a claim for a renter's credit, or Part 3, Homeowner's Credit, if the surviving spouse is filing a claim for a homeowner's credit;

(iii) if the surviving spouse is part of the same household of the deceased spouse at the time of death of the deceased spouse; and

(iv) if the surviving spouse is unmarried at the time the surviving spouse files the claim.

(c) If two or more individuals of a household are able to meet the qualifications for a claimant, the individuals may determine among them as to who the claimant shall be, but if the individuals are unable to agree, the matter shall be referred to the county legislative body for a determination of the claimant of an owned residence and to the commission for a determination of the claimant of a rented residence.

(6) "Consumer price index" means:

(a) for Part 2, Renter's Credit, and Part 3, Homeowner's Credit, the Consumer Price Index - All Urban Consumers, Housing United States Cities Average, published by the Bureau of Labor Statistics of the United States Department of Labor; and
(b) for the other parts of this chapter, the same as that term is described in Section 1(f)(4), Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue Code.
(7) "Deceased veteran with a disability" means a deceased individual who was a veteran with a disability at the time the individual died.
(8) "Deferral" means a postponement of a tax due date or a tax notice charge granted in accordance with Section 59-2a-701, 59-2a-801, or 59-2a-901.
(9) "Eligible owner" means an owner of an attached or a detached single-family residence:
(a)
(i) who is 75 years old or older on or before December 31 of the year in which the individual applies for a deferral under Part 9, Nondiscretionary Deferral for Elderly Property Owners;
(ii) whose household income does not exceed 200% of the maximum household income certified to a homeowner's credit described in Section 59-2a-305; and
(iii) whose household liquid resources do not exceed 20 times the amount of property taxes levied on the owner's residence for the preceding calendar year; or
(b) that is a trust described in Section 59-2a-109 if the grantor of the trust is an individual described in Subsection (9)(a).
(10) "Eligible property" means property owned by a veteran claimant that is:
(a) the veteran claimant's primary residence, including a residence that the veteran claimant does not reside in because the veteran claimant is admitted as an inpatient at a health care facility as defined in Section 26B-4-501; or
(b) tangible personal property that:
(i) is held exclusively for personal use; and
(ii) is not used in a trade or business.
(11)
(a) "Gross rent" means rent actually paid in cash or the cash equivalent solely for the right of occupancy, at arm's length, of a residence, exclusive of charges for any utilities, services, furniture, furnishings, or personal appliances furnished by the landlord as a part of the rental agreement.
(b) If a claimant occupies two or more residences in the year, "gross rent" means the total rent paid for the residences during the one-year period for which the renter files a claim under this part.
(12)
(a) "Homeowner" means:
(i) an individual whose name is listed on the deed of a residence; or
(ii) if a residence is owned in a qualifying trust, an individual who is a grantor, trustor, or settlor or holds another similar role in the trust.
(b) "Homeowner" does not include:
(i) if a residence is owned by any type of entity other than a qualifying trust, an individual who holds an ownership interest in that entity; or
(ii) an individual who is listed on a deed of a residence along with an entity other than a qualifying trust.
(13) "Homeowner's credit" means a credit against a claimant's property tax liability.
(14) "Household" means the association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities, accommodations, and expenses.
(15)

(a) "Household income" means all income received by all members of a claimant's household in:
(i) for a claimant who owns a residence, the calendar year preceding the calendar year in which property taxes are due; or
(ii) for a claimant who rents a residence, the year for which a claim is filed.
(b) "Household income" does not include income received by a member of a claimant's household who is:
(i) under 18 years old; or
(ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant or the claimant's spouse.
(16) "Household liquid resources" means the following resources that are not included in an individual's household income and held by one or more members of the individual's household:
(a) cash on hand;
(b) money in a checking or savings account;
(c) savings certificates; and
(d) stocks or bonds.
(17) "Income" means the sum of:
(a) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and
(b) nontaxable income.
(18) "Indigent individual" means a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4), who:
(a)
(i) is 65 years old or older; or
(ii) is less than 65 years old and:
(A) extreme hardship would prevail on the individual if the county does not defer or abate the individual's taxes; or
(B) the individual has a disability;
(b) has a total household income of less than the maximum household income certified to a homeowner's credit described in Section 59-2a-305;
(c) resides for at least 10 months of the year in the residence that would be subject to the requested abatement; and
(d) cannot pay the tax assessed on the individual's residence when the tax becomes due.
(19) "Military entity" means:
(a) the United States Department of Veterans Affairs;
(b) an active component of the United States Armed Forces; or
(c) a reserve component of the United States Armed Forces.
(20)
(a) "Nontaxable income" means amounts excluded from adjusted gross income under the Internal Revenue Code, including:
(i) capital gains;
(ii) loss carry forwards claimed during the taxable year in which a claimant files for relief under this chapter;
(iii) depreciation claimed pursuant to the Internal Revenue Code by a claimant on the residence for which the claimant files for relief under this chapter;
(iv) support money received;
(v) nontaxable strike benefits;
(vi) the gross amount of a pension or annuity, including benefits under the Railroad Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability pensions;

(vii) except for payments described in Subsection (20)(b)(vi), payments received under the Social Security Act;
(viii) state unemployment insurance amounts;
(ix) nontaxable interest received from any source;
(x) workers' compensation;
(xi) the gross amount of "loss of time" insurance; and
(xii) voluntary contributions to a tax-deferred retirement plan.
(b) "Nontaxable income" does not include:
(i) public assistance;
(ii) aid, assistance, or contributions from a tax-exempt nongovernmental source;
(iii) surplus foods;
(iv) relief in kind supplied by a public or private agency;
(v) relief provided under this chapter;
(vi) social security disability income payments received under the Social Security Act;
(vii) federal tax refunds;
(viii) federal child tax credits received under 26 U.S.C. Sec. 24;
(ix) federal earned income tax credits received under 26 U.S.C. Sec. 32;
(x) payments received under a reverse mortgage;
(xi) payments or reimbursements to senior program volunteers under 42 U.S.C. Sec. 5058; or
(xii) gifts or bequests.
(21)
(a) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest, and charges for service, levied on 35% of the fair market value, as reflected on the assessment roll, of a claimant's residence in this state.
(b) For a mobile home, "property taxes accrued" includes taxes imposed on both the land upon which the home is situated and on the structure of the home itself, whether classified as real property or personal property taxes.
(c) The relief described in Subsection (21)(a) constitutes:
(i) a tax abatement for the poor in accordance with Utah Constitution, Article XIII, Section 3; and
(ii) the residential exemption provided for in Section 59-2-103.
(d) For purposes of this Subsection (21), property taxes accrued are levied on the lien date.
(e) When a household owns and occupies two or more different residences in this state in the same calendar year, and neither residence is acquired or sold during the calendar year for which relief is claimed under this part, property taxes accrued shall relate only to the residence occupied on the lien date by the household as the household's principal place of residence.
(f)
(i) If a residence is an integral part of a large unit such as a farm or a multipurpose or multidwelling building, property taxes accrued shall be calculated on the percentage that the value of the residence is of the total value of the unit.
(ii) For purposes of this Subsection (21)(f), "unit" refers to the parcel of property covered by a single tax statement of which the residence is a part.
(22) "Property taxes due" means:
(a) for a claimant:
(i) the taxes due for which the county or the commission grants a tax abatement for the poor described in Subsection (21) or a credit; and
(ii) for the calendar year for which the tax abatement for the poor or credit is granted;

(b) for an indigent individual:
(i) the taxes due for which a county granted an abatement under Section 59-2a-401; and
(ii) for the calendar year for which the county grants the abatement;
(c) for an active duty claimant:
(i) the taxes due for which the county or the commission grants an exemption; and
(ii) for the calendar year for which the exemption is granted; or
(d) for a veteran claimant:
(i)
(A) the taxes due for which the county or the commission grants an exemption; and
(B) for the calendar year for which the exemption is granted; and
(ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:
(A) owned by the veteran claimant; and
(B) assessed for the calendar year for which the county grants an exemption.
(23) "Property taxes paid" means an amount equal to the sum of:
(a) the amount of property taxes, and for a veteran claimant, uniform fee, paid for the taxable year for which the individual applied for relief described in this chapter; and
(b) the amount of the relief the county grants under this chapter.
(24) "Public assistance" means:
(a) medical assistance provided under Title 26B, Chapter 3, Health Care - Administration and Assistance;
(b) SNAP benefits as defined in Section 35A-1-102;
(c) services or benefits provided under Title 35A, Chapter 3, Employment Support Act; and
(d) foster care maintenance payments provided from the General Fund or under Title IV-E of the Social Security Act.
(25) "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:
(a) were completed in the year before an individual applies for an exemption described in Section 59-2a-601; and
(b) have not previously been counted as qualifying active duty military service for purposes of qualifying for an exemption described in Section 59-2a-601 or applying for the exemption as described in Section 59-2a-602.
(26) "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.
(27) "Qualifying increase" means a valuation that is equal to or more than 150% higher than the previous year's valuation for property that:
(a) is county assessed; and
(b) on or after January 1 of the previous year and before January 1 of the current year has not had:
(i) a physical improvement if the fair market value of the physical improvement increases enough to result in the valuation increase solely as a result of the physical improvement;
(ii) a zoning change if the fair market value of the real property increases enough to result in the valuation increase 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 enough to result in the valuation increase solely as a result of the change in the legal description of the real property.

(28) "Qualifying trust" means a trust holding title to real or tangible personal property for which an individual:
(a) makes a claim under this part;
(b) proves to the satisfaction of the county that title to the portion of the trust will revest in the individual upon the exercise of a power:
(i) by:
(A) the individual as grantor, trustor, settlor, or in another similar role of the trust;
(B) a nonadverse party; or
(C) both the individual and a nonadverse party; and
(ii) regardless of whether the power is a power:
(A) to revoke;
(B) to terminate;
(C) to alter;
(D) to amend; or
(E) to appoint; and
(c) is obligated to pay the taxes on that portion of the trust property beginning January 1 of the year the individual makes the claim.
(29) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a spouse of any of these individuals.
(30) "Rental assistance payment" means any payment that:
(a) is made by a:
(i) governmental entity;
(ii) charitable organization; or
(iii) religious organization; and
(b) is specifically designated for the payment of rent of a claimant:
(i) for the calendar year for which the claimant seeks a renter's credit under this part; and
(ii) regardless of whether the payment is made to the claimant or the landlord.
(31) "Reserve component of the United States Armed Forces" means the same as that term is defined in Section 59-10-1027.
(32)
(a)
(i) "Residence" means a dwelling in this state, whether owned or rented, and so much of the land surrounding the dwelling, not exceeding one acre, as is reasonably necessary for use of the dwelling as a home.
(ii) "Residence" includes a dwelling that is:
(A) a part of a multidwelling or multipurpose building and a part of the land upon which the multidwelling or multipurpose building is built; and
(B) a mobile home, manufactured home, or houseboat.
(b) "Residence" does not include personal property such as furniture, furnishings, or appliances.
(c) For purposes of this Subsection (32), "owned" includes a vendee in possession under a land contract or one or more joint tenants or tenants in common.
(33) "Statement of disability" means a document:
(a) issued by a military entity; and
(b) that lists the percentage of disability for the veteran with a disability or deceased veteran with a disability.
(34) "Tax notice charge" means the same as that term is defined in Section 59-2-1301.5.

(35) "Veteran claimant" means one of the following individuals who applies for an exemption described in Section 59-2a-501:
(a) a veteran with a disability;
(b) the unmarried surviving spouse of:
(i) a deceased veteran with a disability; or
(ii) a veteran who was killed in action or died in the line of duty; or
(c) a minor orphan of:
(i) a deceased veteran with a disability; or
(ii) a veteran who was killed in action or died in the line of duty.
(36) "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.
(37) "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.

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