

Effective 1/1/2026

59-2a-501 Veteran armed forces exemption amount.

- (1) In accordance with this part, the amount of taxable value of eligible property described in Subsection (2) or (3) is exempt from taxation if the eligible property is owned by a veteran claimant.
- (2)
 - (a) Except as provided in Subsection (3), the amount of taxable value of eligible property that is exempt under Subsection (1) is equal to the percentage of disability described in the statement of disability multiplied by the adjusted taxable value limit.
 - (b) The amount of an exemption calculated under Subsection (2)(a) may not exceed the taxable value of the eligible property.
 - (c) A county shall consider a veteran with a disability to have a 100% disability, regardless of the percentage of disability described on the statement of disability, if the United States Department of Veterans Affairs certifies the veteran in the classification of individual unemployability.
 - (d) A county may not allow an exemption claimed under this section if the percentage of disability listed on the statement of disability is less than 10%.
- (3) The amount of taxable value of eligible property that is exempt under Subsection (1) is equal to the total taxable value of the veteran claimant's eligible property if the property is owned by:
 - (a) the unmarried surviving spouse of a veteran who was killed in action or died in the line of duty;
 - (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or
 - (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a disability:
 - (i) who served in the military service of the United States or the state prior to January 1, 1921; and
 - (ii) whose percentage of disability described in the statement of disability is 10% or more.
- (4) For purposes of this section and Section 59-2a-502, 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.
- (5) The Department of Veterans and Military Affairs created in Section 71A-1-201 shall, through an informal hearing held in accordance with Title 63G, Chapter 4, Administrative Procedures Act, resolve each dispute arising under this section concerning an individual's status as a veteran with a disability.

Renumbered and Amended by Chapter 172, 2025 General Session