

PROPERTY TAX EXEMPTION FOR VETERANS

1998 GENERAL SESSION

STATE OF UTAH

Sponsor: Craig A. Peterson

AN ACT RELATING TO THE PROPERTY TAX ACT; REMOVING FOR PURPOSES OF THE
DISABLED VETERANS' PROPERTY TAX EXEMPTION THE MAXIMUM INCOME
LIMIT FOR ELIGIBILITY; MAKING TECHNICAL CHANGES; AND PROVIDING AN
EFFECTIVE DATE.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

59-2-1105, as last amended by Chapters 87 and 256, Laws of Utah 1996

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-1105** is amended to read:

**59-2-1105. Application for veteran's exemption -- Proof requirements and
limitations.**

(1) (a) The exemptions authorized by Section 59-2-1104 may be allowed only if the
interest of the claimant is on record on January 1 of the year the exemption is claimed.

(b) If the claimant has an interest in real property under a contract, the exemption may be
allowed if it is proved to the satisfaction of the county legislative body that the claimant is the
purchaser under the contract and is obligated to pay the taxes on the property beginning January
1 of that year.

(2) (a) On or before September 1 each year, any person applying for a veteran's exemption
shall file an application with the county legislative body of the county in which that person resides.

(b) A copy of the veteran's certificate of discharge from the military service of the United
States or of this state, or other satisfactory evidence of eligible military service, shall accompany
the initial application for exemption.

(3) If the application is made by a veteran who served in the military of the United States

1 or of this state prior to January 1, 1921, or by the unremarried surviving spouse or minor orphan
2 of that veteran, a certificate from the Department of Veterans Affairs or from any other source
3 required by the county legislative body showing the percentage of disability of the veteran shall
4 accompany the application.

5 (4) Any application made by a veteran who served in the military service of the United
6 States or of this state after the year 1920 or by the unremarried surviving spouse or minor orphan
7 of that veteran, shall be accompanied by~~[-(a)]~~ a certificate from the Department of Veterans
8 Affairs, or from any other source required by the county legislative body, showing the percentage
9 of disability incurred or aggravated as the result of military service~~[-and]~~.

10 ~~[(b) an affidavit by or on behalf of the person claiming the exemption that the veteran, an~~
11 ~~unremarried surviving spouse, or unremarried surviving spouse and minor children together, or~~
12 ~~the orphaned minor children, had a federal adjusted gross income, as defined by Section 62,~~
13 ~~Internal Revenue Code, minus income included in federal adjusted gross income from a disability~~
14 ~~compensation granted because the veteran served in the armed forces of the United States or of the~~
15 ~~state, of less than \$30,000 for the previous year.]~~

16 (5) (a) If the veteran is 100% disabled, the full \$30,000 exemption is allowed as provided
17 under Section 59-2-1104.

18 (b) If the certificate shows a lesser percentage of disability, the exemption allowed is that
19 percentage of \$30,000, except that no exemption is allowed under Section 59-2-1104 for any
20 disability below 25%.

21 (6) The unremarried surviving spouse and minor orphans of a deceased veteran are entitled
22 to the greater of:

23 (a) the full exemption if the veteran's disability was 25% or more and the veteran served
24 prior to January 1, 1921; or

25 (b) the same exemption to which the disabled veteran would have been entitled, if the
26 veteran served on or after ~~[1920]~~ January 1, 1921.

27 (7) The county legislative body may adopt rules to effectuate the exemptions from taxation
28 under Section 59-2-1104.

29 Section 2. **Effective date.**

30 This act takes effect on January 1, 1999.

Legislative Review Note
as of 1-28-98 4:07 PM

A limited legal review of this bill raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel

- 3 -