

1 **PROPERTY TAXES - ABATEMENT FOR**
2 **INDIGENT PERSONS**

3 1998 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Lyle W. Hillyard**

6 AN ACT RELATING TO THE PROPERTY TAX ACT; MODIFYING THE AMOUNT OF
7 PROPERTY TAXES OF THE INDIGENT THAT THE COUNTY EXECUTIVE MAY
8 ABATE; MAKING TECHNICAL CHANGES; AND PROVIDING FOR RETROSPECTIVE
9 OPERATION.

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

11 AMENDS:

12 **59-2-1107**, as last amended by Chapter 227, Laws of Utah 1993

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

14 Section 1. Section **59-2-1107** is amended to read:

15 **59-2-1107. Indigent persons -- Amount of abatement.**

16 The county executive may remit or abate the taxes of any poor person meeting the
17 requirements of Section 59-2-1109 in an amount not exceeding [~~\$300~~] the lesser of:

18 (1) the amount provided as a homeowner's credit for the lowest household income bracket
19 under Section 59-2-1208; or [not more than]

20 (2) 50% of the total tax assessed for the current year[, ~~whichever is less,~~ subject to the
21 conditions of Section ~~59-2-1109~~].

22 Section 2. **Retrospective operation.**

23 This act has retrospective operation to January 1, 1998.

Legislative Review Note

as of 2-5-98 3:41 PM

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

Office of Legislative Research and General Counsel