

Representative Bradley A. Winn proposes to substitute the following bill:

PROPERTY TAX RELIEF AMENDMENTS

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Bradley A. Winn

This act modifies the Property Tax Act to address property tax exemptions, abatements, and other tax relief. This act gives to the county legislative body the authority to determine who performs functions given to the county. The act requires a county under certain circumstances to make refunds to persons granted property tax relief. This act addresses extensions of filing deadlines. This act addresses tax relief claimed for disabled veterans or related persons, tax relief claimed by blind persons or related persons, and tax relief for indigent persons. This act clarifies the relationship between different property tax relief. This act addresses the process of applying for the homeowner's credit. The act makes technical changes.

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

AMENDS:

59-2-1101, as last amended by Chapter 86, Laws of Utah 2000

59-2-1104, as last amended by Chapter 354, Laws of Utah 1999

59-2-1105, as last amended by Chapter 354, Laws of Utah 1999

59-2-1106, as last amended by Chapter 87, Laws of Utah 1996

59-2-1107, as last amended by Chapter 195, Laws of Utah 1998

59-2-1108, as last amended by Chapter 227, Laws of Utah 1993

59-2-1109, as last amended by Chapter 86, Laws of Utah 2000

59-2-1203, as renumbered and amended by Chapter 4, Laws of Utah 1987

59-2-1206, as last amended by Chapters 20 and 309, Laws of Utah 1998

59-2-1207, as last amended by Chapter 20, Laws of Utah 1998



- 26 **59-2-1211**, as renumbered and amended by Chapter 4, Laws of Utah 1987
- 27 **59-2-1214**, as last amended by Chapter 227, Laws of Utah 1993
- 28 **59-2-1215**, as last amended by Chapter 227, Laws of Utah 1993
- 29 **59-2-1219**, as last amended by Chapter 227, Laws of Utah 1993
- 30 **59-2-1220**, as last amended by Chapter 20, Laws of Utah 1998

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

32 Section 1. Section **59-2-1101** is amended to read:

33 **59-2-1101. Exemption of property devoted to public, religious, or charitable uses --**
34 **Proportional payments for government-owned property -- Intangibles exempt -- Signed**
35 **statement required.**

36 (1) The exemptions, deferrals, and abatements authorized by this part may be allowed only
37 if the claimant is the owner of the property as of January 1 of the year the exemption is claimed,
38 unless the claimant is a federal, state, or political subdivision entity under Subsection (2)(a), (b),
39 or (c), in which case the entity shall collect and pay a proportional tax based upon the length of
40 time that the property was not owned by the entity.

41 (2) The following property is exempt from taxation:

42 (a) property exempt under the laws of the United States;

43 (b) property of the state, school districts, and public libraries;

44 (c) property of counties, cities, towns, special districts, and all other political subdivisions
45 of the state, except as provided in Title 11, Chapter 13, [~~the~~] Interlocal Cooperation Act;

46 (d) property owned by a nonprofit entity which is used exclusively for religious, charitable,
47 or educational purposes;

48 (e) places of burial not held or used for private or corporate benefit;

49 (f) farm equipment and machinery; and

50 (g) intangible property.

51 (3) (a) The owner who receives exempt status for property, if required by the commission,
52 shall file a signed statement, on or before March 1 each year, certifying the use to which the
53 property has been placed during the past year. The signed statement shall contain the following
54 information in summary form:

55 (i) identity of the individual who signed the statement;

56 (ii) the basis of the signer's knowledge of the use of the property;

57 (iii) authority to make the signed statement on behalf of the owner;

58 (iv) county where property is located; and

59 (v) nature of use of the property.

60 (b) If the signed statement is not filed within the time limits prescribed by the county
61 [~~board of equalization~~], the exempt status may, after notice and hearing, be revoked and the
62 property then placed on the tax rolls.

63 (4) The county legislative body may adopt rules or ordinances to:

64 (a) effectuate the exemptions, deferrals, abatements, or other relief from taxation provided
65 in this part[-]; and

66 (b) designate one or more persons to perform the functions given the county under this
67 part.

68 Section 2. Section **59-2-1104** is amended to read:

69 **59-2-1104. Exemption of property owned by disabled veterans or their unmarried**
70 **surviving spouses and minor orphans -- Amount of exemption.**

71 (1) As used in this section, "residence" is as defined in Section 59-2-1202, except that a
72 rented dwelling is not considered to be a residence.

73 (2) (a) Subject to Section 59-2-1105, including the reduction provided for in Subsection
74 59-2-1105(5)(b), the first \$82,500 of taxable value of the property described in Subsection (2)(b)
75 is exempt from taxation if the residence is owned by:

76 (i) a person who:

77 (A) is less than 100% disabled; and

78 (B) was disabled in the line of duty during any war, international conflict, or military
79 training in the military service of the United States or of this state; or

80 (ii) the [~~unremarried~~] unmarried surviving spouse and minor orphans of any person
81 described in Subsection (2)(a)(i), or of a person who, during any war, international conflict, or
82 military training in the military service of the United States or of this state, was killed in action or
83 died in the line of duty as a result of the military service.

84 (b) Subsection (2)(a) applies to the following property:

85 (i) a residence;

86 (ii) tangible personal property; or

87 (iii) a combination of Subsections (2)(b)(i) and (ii).

88 (3) (a) Subject to Section 59-2-1105, the first \$82,500 of the total taxable value of property
89 described in Subsection (3)(b) is exempt from taxation if the property is owned by:

90 (i) a person who:

91 (A) is 100% disabled; and

92 (B) was disabled in the line of duty during any war, international conflict, or military
93 training in the military service of the United States or of this state; or

94 (ii) the ~~unremarried~~ unmarried surviving spouse and minor orphans of any person
95 described in Subsection (3)(a)(i), or of a person who, during any war, international conflict, or
96 military training in the military service of the United States or of this state, was killed in action or
97 died in the line of duty as a result of the military service.

98 (b) Subsection (3)(a) applies to the following property:

99 (i) real property, including a residence;

100 (ii) tangible personal property; or

101 (iii) a combination of Subsections (3)(b)(i) and (ii).

102 Section 3. Section **59-2-1105** is amended to read:

103 **59-2-1105. Application for disabled veteran's exemption -- Proof requirements --**

104 **Limitations on exemption -- County authority to make refunds.**

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

107 (b) If the claimant has an interest in real property under a contract, the exemption under
108 Section 59-2-1104 may be allowed if it is proved to the satisfaction of the county [~~legislative body~~]
109 that the claimant is:

110 (i) the purchaser under the contract; and [~~is~~]

111 (ii) obligated to pay the taxes on the property beginning January 1 of [~~that~~] the year the
112 exemption is claimed.

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

116 (b) A county may extend the deadline for filing under Subsection (2)(a) until December
117 31 if the county finds that good cause exists to extend the deadline.

118 [~~(b)-A~~] (c) The following shall accompany the initial application for exemption:

119 (i) a copy of the veteran's certificate of discharge from the military service of:

120 (A) the United States; or [of]

121 (B) this state[-]; or

122 (ii) other satisfactory evidence of eligible military service[, shall accompany the initial
123 application for exemption].

124 (3) If the application is made by a veteran who served in the military of the United States
125 or of this state prior to January 1, 1921, or by the [~~unremarried~~] unmarried surviving spouse or
126 minor orphan of that veteran, a certificate from the Department of Veterans Affairs, or from any
127 other source required by the county [~~legislative body~~], showing the percentage of disability of the
128 veteran shall accompany the application.

129 (4) Any application made by a veteran who served in the military service of the United
130 States or of this state on or after January 1, 1921, or by the [~~unremarried~~] unmarried surviving
131 spouse or minor orphan of that veteran, shall be accompanied by a certificate from the Department
132 of Veterans Affairs, or from any other source required by the county [~~legislative body~~], showing
133 the percentage of disability incurred or aggravated in the line of duty during any war, international
134 conflict, or military training in the military service of the United States or of this state.

135 (5) (a) If the veteran is 100% disabled, the veteran's property tax exemption is as provided
136 in Subsection 59-2-1104(3).

137 (b) If the certificate under this section shows a lesser percentage of disability, the
138 exemption allowed under Subsection 59-2-1104(2) is that percentage of \$82,500, except that [~~no~~]
139 an exemption [is] may not be allowed for any disability below 10%.

140 (6) The [~~unremarried~~] unmarried surviving spouse and minor orphans of a deceased
141 veteran are entitled to the greater of:

142 (a) the full exemption if the veteran's disability was 10% or more and the veteran served
143 prior to January 1, 1921; or

144 (b) the same exemption to which the disabled veteran would have been entitled, if the
145 veteran served on or after January 1, 1921.

146 [~~(7) The county legislative body may adopt rules to effectuate the exemptions from~~
147 ~~taxation under Section 59-2-1104.~~]

148 (7) (a) For purposes of this Subsection (7):

149 (i) "Property taxes due" means the taxes due on a person's property:

150 (A) for which an exemption is granted by a county under Section 59-2-1104; and

151 (B) for the calendar year for which the exemption is granted.

152 (ii) "Property taxes paid" is an amount equal to the sum of:

153 (A) the amount of the property taxes the person paid for the taxable year for which the

154 person is applying for the exemption; and

155 (B) the amount of tax the county exempts under Section 59-2-1104.

156 (b) A county granting an exemption to a person under Section 59-2-1104 shall refund to

157 that person an amount equal to the amount by which the person's property taxes paid exceed the

158 person's property taxes due, if that amount is \$1 or more.

159 Section 4. Section **59-2-1106** is amended to read:

160 **59-2-1106. Exemption of property owned by blind persons or their unmarried**
161 **surviving spouses or minor orphans -- Amount -- Application.**

162 (1) ~~[The]~~ Subject to Subsections (2) and (3), the first \$11,500 of taxable value of real and
163 tangible personal property in this state owned by the following is exempt from taxation:

164 (a) a blind ~~[persons, their unremarried]~~ person;

165 (b) the unmarried surviving ~~[spouses,]~~ spouse of a blind person; or ~~[their]~~

166 (c) a minor ~~[orphans is exempt from taxation, subject to Subsections (2) and (3)] orphan~~
167 of a blind person.

168 (2) (a) Every person ~~[applying for]~~ claiming the exemption ~~[for the blind]~~ under
169 Subsection (1) shall~~[, on or before September 1 in each year,]~~ file an application:

170 (i) on or before September 1 in each year; and

171 (ii) with the county ~~[executive of the county]~~ in which the person resides.

172 (b) A county may extend the deadline for filing under Subsection (2)(a) until December
173 31 if the county finds that good cause exists to extend the deadline.

174 (3) The first year's application shall be accompanied by a statement signed by a licensed
175 ophthalmologist verifying that the person:

176 (a) has no more than 20/200 visual acuity in the better eye when corrected; or

177 (b) has, in the case of better than 20/200 central vision, a restriction of the field of vision
178 in the better eye which subtends an angle of vision no greater than 20 degrees.

179 (4) (a) For purposes of this Subsection (4):

180 (i) "Property taxes due" means the taxes due on a person's property:

- 181 (A) for which an exemption is granted by a county under this section; and
182 (B) for the calendar year for which the exemption is granted.
183 (ii) "Property taxes paid" is an amount equal to the sum of:
184 (A) the amount of the property taxes the person paid for the taxable year for which the
185 person is applying for the exemption; and
186 (B) the amount of tax the county exempts under this section.

187 (b) A county granting an exemption to a person under this section shall refund to that
188 person an amount equal to the amount by which the person's property taxes paid exceed the
189 person's property taxes due, if that amount is \$1 or more.

190 Section 5. Section **59-2-1107** is amended to read:

191 **59-2-1107. Indigent persons -- Amount of abatement.**

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

- 194 (1) the amount provided as a homeowner's credit for the lowest household income bracket
195 under Section 59-2-1208; or
196 (2) 50% of the total tax [~~assessed~~] levied for the current year.

197 Section 6. Section **59-2-1108** is amended to read:

198 **59-2-1108. Indigent persons -- Deferral of taxes -- Treatment of deferred taxes.**

199 (1) (a) The county [~~board of equalization~~] may, after giving notice, defer any tax levied
200 on residential property, subject to the conditions of Section 59-2-1109.

201 (b) If the owner of [~~that~~] the property described in Subsection (1)(a) is poor, the property
202 may not be subjected to a tax sale during the period of deferment.

203 (2) (a) Taxes deferred by the [~~board of equalization~~] county accumulate with interest as
204 a lien against the property until the property is sold or otherwise disposed of.

205 (b) Deferred taxes bear interest at the rate of 6% per year and have the same status as a lien
206 under Sections 59-2-1301 and 59-2-1325.

207 (3) Deferral may be granted by the county [~~legislative body~~] at any time if:

208 (a) the holder of any mortgage or trust deed outstanding on the property gives written
209 approval of the application; and

210 (b) the applicant is not the owner of income producing assets [~~which~~] that could be
211 liquidated to pay the tax.

212 (4) Any assets transferred to relatives in the prior three-year period shall be considered by
213 the county [~~legislative body~~] in making [~~its~~] the county's determination.

214 Section 7. Section **59-2-1109** is amended to read:

215 **59-2-1109. Indigent persons -- Deferral or abatement -- Application.**

216 (1) [~~No~~] A person under the age of 65 years is not eligible for [~~tax relief,~~] a deferral[~~;~~] or
217 abatement provided for poor people under Sections 59-2-1107 and 59-2-1108 unless:

218 (a) the county [~~legislative body~~] finds that extreme hardship would prevail if the grants
219 were not made; or

220 (b) the person is disabled.

221 (2) (a) An application for the [~~exemption~~] deferral or abatement shall be filed on or before
222 September 1 with the county [~~legislative body of the county~~] in which the property is located. [~~The~~
223 ~~application shall set forth adequate facts to support the person's eligibility to receive the~~
224 ~~exemption.~~]

225 [~~(a)~~] (b) The application shall include a signed statement setting forth the eligibility of the
226 applicant for the [~~exemption~~] deferral or abatement.

227 [~~(b)~~] (c) Both husband and wife shall sign the application if [~~they~~] the husband and wife
228 seek [~~an exemption~~] a deferral or abatement on a residence:

229 (i) in which they both reside; and

230 (ii) which they own as joint tenants.

231 (d) A county may extend the deadline for filing under Subsection (2)(a) until December
232 31 if the county finds that good cause exists to extend the deadline.

233 (3) (a) For purposes of this Subsection (3):

234 (i) "Property taxes due" means the taxes due on a person's property:

235 (A) for which an abatement is granted by a county under Section 59-2-1107; and

236 (B) for the calendar year for which the abatement is granted.

237 (ii) "Property taxes paid" is an amount equal to the sum of:

238 (A) the amount of the property taxes the person paid for the taxable year for which the
239 person is applying for the abatement; and

240 (B) the amount of the abatement the county grants under Section 59-2-1107.

241 (b) A county granting an abatement to a person under Section 59-2-1107 shall refund to
242 that person an amount equal to the amount by which the person's property taxes paid exceed the

243 person's property taxes due, if that amount is \$1 or more.

244 [~~(3)~~] (4) For purposes of this section:

245 (a) [~~A~~] a poor person is any person:

246 (i) whose total household income as defined in Section 59-2-1202 is less than the
247 maximum household income certified to a homeowner's credit under Subsection 59-2-1208(1);

248 (ii) who resides for not less than ten months of each year in the residence for which the tax
249 relief, deferral, or abatement is requested; and

250 (iii) who is unable to meet the tax assessed on the person's residential property as the tax
251 becomes due~~[-]; and~~

252 (b) [~~"Residence"~~] "residence" includes a mobile home as defined under Section 59-2-601.

253 [~~(4)~~] (5) The commission shall adopt rules to implement this section.

254 [~~(5)~~] (6) Any poor person may qualify for:

255 (a) the deferral of taxes under Section 59-2-1108~~[, or]~~;

256 (b) if the person meets the requisites of this section, for the abatement of taxes under
257 Section 59-2-1107~~[-]; or~~

258 (c) both~~[-];~~

259 (i) the deferral described in Subsection (6)(a); and

260 (ii) the abatement described in Subsection (6)(b).

261 Section 8. Section **59-2-1203** is amended to read:

262 **59-2-1203. Right to file claim -- Death of claimant.**

263 (1) (a) The right to file a claim under this part is personal to the claimant [~~and~~].

264 (b) The right to file a claim does not survive the claimant's death~~[, but this]~~.

265 (c) The right to file a claim may be exercised on behalf of a claimant by:

266 (i) a legal guardian of the claimant; or

267 (ii) an attorney-in-fact of the claimant.

268 (2) (a) If a claimant dies after having filed a timely claim, the amount of the claim shall
269 be disbursed to another member of the household as determined by the commission by rule.

270 (b) If the claimant described in Subsection (2)(a) was the only member of the household,
271 the claim may be paid to the executor or administrator, [~~but~~] except that if neither an executor or
272 administrator is appointed and qualified within two years of the filing of the claim, the amount of
273 the claim shall escheat to the state.

274 (3) The amount described in Subsection 59-2-1202(7)(b)(i) is in addition to any other
275 exemption or reduction for which a homeowner may be eligible, including the homeowner's credit
276 provided for in Section 59-2-1206.

277 Section 9. Section **59-2-1206** is amended to read:

278 **59-2-1206. Application for homeowner's credit -- Time for filing -- Payment from**
279 **General Fund.**

280 (1) (a) [~~Except as provided in Subsection (1)(d), a~~] A claimant applying for a homeowner's
281 credit shall annually file an application for the credit with the county [~~legislative body~~] before
282 September 1.

283 (b) The application under this section shall:

284 (i) be on forms provided by:

285 (A) the commission; or

286 (B) the county in which the applicant resides; and

287 (ii) include a household income statement signed by the claimant stating that:

288 (A) the income statement is correct; and

289 (B) the claimant qualifies for the credit.

290 (c) (i) Subject to [~~the provisions of Subsections~~] Subsection (1)(c)(ii) [~~and (1)(c)(iii)~~], a
291 county [~~or the commission~~] shall [~~reduce a claimant's property tax liability~~] apply the credit in
292 accordance with this section and Section 59-2-1207 for the year in which the claimant applies for
293 a homeowner's credit if the claimant meets the criteria for obtaining a homeowner's credit as
294 provided in this part.

295 (ii) A homeowner's credit under this part may not exceed the claimant's property tax
296 liability for the year in which the claimant applies for a homeowner's credit under this part.

297 [~~(iii) Except as provided in Section 59-2-1220, a county or the commission may not apply~~
298 ~~a homeowner's credit under this part against a property tax liability that is more than 90 days~~
299 ~~delinquent.]~~

300 [~~(d) An eligible claimant who fails to submit an application before the September 1~~
301 ~~deadline may request reimbursement for allowable credit by filing the application form directly~~
302 ~~with the commission on or before December 31.]~~

303 [~~(e)~~] (d) A claimant may qualify for a homeowner's credit under this part regardless of
304 whether the claimant owes delinquent property taxes.

305 (2) (a) (i) The county [~~legislative body~~] shall compile a list of claimants and the
 306 homeowner's credits granted to the claimants for purposes of obtaining payment from the General
 307 Fund for the amount of credits granted.

308 (ii) A county [~~legislative body~~] may not obtain payment from the General Fund for the
 309 [~~reduction in fair market value provided for~~] amount described in Subsection 59-2-1202(7).

310 (b) Upon certification by the commission the payment for the credits under this Subsection
 311 (2) shall be made to the county on or before January 1 if the list of claimants and the credits
 312 granted are received by the commission on or before November 30 of the year in which the credits
 313 under this part are granted.

314 (c) If the commission does not receive the list under this Subsection (2) on or before
 315 November 30, payment shall be made within 30 days of receipt of the list of claimants and credits
 316 from the county.

317 Section 10. Section **59-2-1207** is amended to read:

318 **59-2-1207. Claim applied against tax liability -- One claimant per household per**
 319 **year.**

320 (1) [~~The commission or a~~] A county [~~may~~] shall apply as provided in Subsection
 321 59-2-1206(1)(c) the amount of a credit under this part against:

322 (a) a claimant's property tax liability; or

323 (b) [~~against~~] the property tax liability of a spouse who was a member of the claimant's
 324 household in the year in which the claimant applies for a homeowner's credit under this part.

325 (2) Only one claimant per household per year is entitled to payment under this part.

326 Section 11. Section **59-2-1211** is amended to read:

327 **59-2-1211. Commission to provide forms and instructions -- County may prepare**
 328 **forms and instructions -- County legislative body to make rules.**

329 (1) The commission shall prescribe and make available suitable forms and instructions for:

330 (a) claimants; and [~~county governing bodies.~~]

331 (b) counties.

332 (2) A county is not required to use the forms and instructions prescribed by the
 333 commission under Subsection (1) if the county prepares suitable forms and instructions for a
 334 claimant consistent with:

335 (a) this chapter; and

336 (b) rules adopted by the commission.
 337 (3) The county legislative body may adopt rules or ordinances to:
 338 (a) effectuate the property tax relief under this part; and
 339 (b) designate one or more persons to perform the functions given the county under this
 340 part.

341 Section 12. Section **59-2-1214** is amended to read:

342 **59-2-1214. Redetermination of claim by commission or county.**

343 (1) If, on the audit of any claim filed under this part, the commission or the county
 344 [legislative body] determines the amount has been incorrectly determined, the commission or the
 345 county [legislative body] shall:

- 346 (a) redetermine the claim; and
- 347 (b) notify the claimant of the redetermination and its reason for the redetermination.

348 (2) The redetermination provided in Subsection (1)(a) shall be final unless appealed within
 349 30 days after [this] the notice required by Subsection (1)(b).

350 Section 13. Section **59-2-1215** is amended to read:

351 **59-2-1215. Fraudulent or negligently prepared claim -- Penalties and interest --**

352 **Procedure.**

353 (1) (a) If the commission or the county [legislative body] determines that a claim is
 354 excessive and was filed with fraudulent intent[;]:

- 355 (i) the claim shall be disallowed in full[;];
- 356 (ii) the credit shall be cancelled[; and];
- 357 (iii) the amount paid or claimed [may] shall be recovered by assessment[;]; and
- 358 (iv) the assessment provided for in Subsection (1)(a)(iii) shall bear interest:
 - 359 (A) from the date of the claim[;];
 - 360 (B) until refunded or paid[;]; and
 - 361 (C) at the rate of 1% per month.

362 (b) The claimant, and any person who assists in the preparation or filing of an excessive
 363 claim or supplies information upon which an excessive claim was prepared, with fraudulent intent,
 364 is guilty of a class A misdemeanor.

365 (2) If the commission or the county [legislative body] determines that a claim is excessive
 366 and negligently prepared[;]:

367 (a) 10% of the corrected claim shall be disallowed[-];

368 (b) the proper portion of any amount paid shall be similarly recovered by assessment[-];

369 and

370 (c) the assessment provided for in Subsection (2)(b) shall bear interest at 1% per month

371 from the date of payment until refunded or paid.

372 Section 14. Section **59-2-1219** is amended to read:

373 **59-2-1219. Claim disallowed if residence obtained for purpose of receiving benefits.**

374 A claim shall be disallowed if the commission or county [~~legislative body~~] finds that the
375 claimant received title to a residence primarily for the purpose of receiving benefits under this part.

376 Section 15. Section **59-2-1220** is amended to read:

377 **59-2-1220. Extension of time for filing claim.**

378 (1) [~~In case of sickness, absence, or other disability, or if, in its judgment, good cause~~

379 ~~exists, the~~] The commission or a county [~~legislative body~~] may extend the time for filing a claim

380 [for a period not to exceed six months] until December 31 of the year the claim is required to be

381 filed, if the commission or county finds that good cause exists to extend the deadline.

382 [~~(2) Notwithstanding Subsection 59-2-1206(1)(c)(iii), if the commission or a county~~

383 ~~legislative body extends the time for filing a claim under Subsection (1), the commission or the~~

384 ~~county legislative body may apply a homeowner's credit under this part against a property tax~~

385 ~~liability that is more than 90 days delinquent.]~~

386 (2) (a) For purposes of this Subsection (2):

387 (i) "Abatement" means the amount of property taxes accrued that constitutes a tax

388 abatement for the poor in accordance with Subsection 59-2-1202(7).

389 (ii) "Credit" means a homeowner's credit or renter's credit authorized by this part.

390 (iii) "Property taxes due" means the taxes due on a claimant's property:

391 (A) for which an abatement or a credit is granted by a county or the commission; and

392 (B) for the calendar year for which the abatement or credit is granted.

393 (ii) "Property taxes paid" is an amount equal to the sum of:

394 (A) the amount of the property taxes the claimant paid for the taxable year for which the

395 claimant is applying for the abatement or credit; and

396 (B) the amount of the abatement or credit the county or the commission grants.

397 (b) A county or the commission granting an abatement or a credit to a claimant shall

398 refund to that claimant an amount equal to the amount by which the claimant's property taxes paid
399 exceed the claimant's property taxes due, if that amount is \$1 or more.

Legislative Review Note
as of 2-21-01 5:35 PM

This legislation amends the property tax exemption currently available to a blind person under Utah statutes. All allowable property tax exemptions must be expressly provided for in the Utah Constitution. Because the Utah Constitution does not provide for an exemption for property owned by a blind person, the exemption could be subject to challenge.

Office of Legislative Research and General Counsel