9 exemption relating to a disabled veteran, a veteran who is killed in action or dies 10 line of duty, and an unmarried surviving spouse or minor orphan of a disabled veteran who was killed in action or died in the line of duty. 11 Highlighted Provisions: 12 This bill: 13		PROPERTY TAX EXEMPTION FOR VETERANS
Sponsor: Gregory H. Hughes LONG TITLE General Description: This bill amends provisions of the Property Tax Act regarding the proper exemption relating to a disabled veteran, a veteran who is killed in action or dies line of duty, and an unmarried surviving spouse or minor orphan of a disabled veteran who was killed in action or died in the line of duty. Highlighted Provisions: This bill: Ĥ→ Imits the property that is eligible for the exemption described either or both of the following: • the claimant's primary residence; or • tangible personal property that is held exclusively for personal us is not used in a trade or business; ←Ĥ ↑ Ĥ→ [removes] increases ←Ĥ the Ĥ→ [\$82,500] ←Ĥ limitation on the exemption relating to disabled veterans and veterans who are killed in action or die in the line of duty Ĥ→ from • for 2005, \$200,000; and • for each year after 2005, \$200,000 plus an amount calculated by ramount of the limitation for the previous year by the actual percent change Price Index during the previous calendar year ←Ĥ; • provides that the property tax exemption relating to a disabled veteral service related disability of 10% or more is equal to the greater of: • the percentage of the service related disability multiplied by the file.		2005 GENERAL SESSION
LONG TITLE General Description: This bill amends provisions of the Property Tax Act regarding the proper exemption relating to a disabled veteran, a veteran who is killed in action or dies line of duty, and an unmarried surviving spouse or minor orphan of a disabled veteran who was killed in action or died in the line of duty. Highlighted Provisions: This bill: H→ Limits the property that is eligible for the exemption described either or both of the following: • the claimant's primary residence; or • tangible personal property that is held exclusively for personal us is not used in a trade or business; ←Ĥ H→ [removes] increases ←Ĥ the Ĥ→ [\$82,500] ←Ĥ limitation on the exemption relating to disabled veterans and veterans who are killed in action or die in the line of duty Ĥ→ from • for 2005, \$200,000; and • for each year after 2005, \$200,000 plus an amount calculated by reamount of the limitation for the previous year by the actual percent change Price Index during the previous calendar year ←Ĥ; • provides that the property tax exemption relating to a disabled veteral service related disability of 10% or more is equal to the greater of: • the percentage of the service related disability multiplied by the first the property is the provice of the service related disability multiplied by the first the property is the provice of the service related disability multiplied by the first the property is the provice of the service related disability multiplied by the first the property is the provice of the service related disability multiplied by the first the property is the provice related disability multiplied by the first the property is the provice related disability multiplied by the first the property is the provice related disability multiplied by the first the property is provided to the greater of:		STATE OF UTAH
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	servic	ce related disability of 10% or more is equal to the greater of:
		• the percentage of the service related disability multiplied by the $\hat{\mathbf{H}} \rightarrow [$ value of the
19 property entitled to the exemption;	prope	erty entitled to the exemption;

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20	• the percentage of the service related disability multiplied by \$82,500] limitation
20a	<u>described previously</u> ←Ĥ ; or
21	• if the veteran served in the military prior to January 1, 1921, 100% of the value
22	of the property entitled to the exemption;
23	 provides that the property tax exemption relating to a veteran who is killed in action
24	or dies in the line of duty, or that veteran's unmarried surviving spouse or minor
25	orphan, is equal to 100% of the value of the property entitled to the exemption;

► provides that the property tax exemption relating to disabled veterans and veterans who are killed in action or die in the line of duty may not exceed the total value of

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28	the property entitled to the exemption; and
29	makes technical changes.
30	Monies Appropriated in this Bill:
31	None
32	Other Special Clauses:
33	Ĥ→ [None] This bill provides retrospective operation. ←Ĥ
34	Utah Code Sections Affected:
35	AMENDS:
36	59-2-1104 , as last amended by Chapter 333, Laws of Utah 2004
3738	Be it enacted by the Legislature of the state of Utah:
39	Section 1. Section 59-2-1104 is amended to read:
40	59-2-1104. Definitions Veteran's exemption Amount of veteran's exemption.
41	(1) As used in this section and Section 59-2-1105:
41a	Ĥ→ (a) ''adjusted taxable value limit'' means:
41b	(i) for the year 2005, \$200,000; and
41c	(ii) for each year after 2005, the amount of the adjusted taxable value limit for the
41d	previous year, plus an amount calculated by multiplying the amount of the adjusted taxable
41e	value limit for the previous year by the actual percent change in the Consumer Price Index
41f	during the previous calendar year.
42	$[(a)]$ (b) $\leftarrow \hat{\mathbf{H}}$ "claimant" means:
43	(i) a disabled veteran who files an application under Section 59-2-1105 for a veteran's
44	exemption;
45	(ii) the unmarried surviving spouse:
46	(A) of a:
47	(I) deceased disabled veteran; or
48	(II) veteran who was killed in action or died in the line of duty; and
49	(B) who files an application under Section 59-2-1105 for a veteran's exemption;
50	(iii) a minor orphan:
51	(A) of a:
52	(I) deceased disabled veteran; or
53	(II) veteran who was killed in action or died in the line of duty; and
54	(B) who files an application under Section 59-2-1105 for a veteran's exemption;



54a Ĥ→ (c) "consumer price index" is as described in Section 1(f)(4), Internal

54b	Revenue Code, and defined in Section 1(f)(5), Internal Revenue Code;
55	$[(b)]$ (d) $\leftarrow \hat{H}$ "deceased disabled veteran" means a deceased person who was a
55a	disabled veteran
56	at the time the person died;
57	$\hat{\mathbf{H}} \rightarrow [\underline{(e)}] \ \underline{(e)} \leftarrow \hat{\mathbf{H}}$ "disabled veteran" means a disabled person who, during military
57a	training or a
58	military conflict, was disabled in the line of duty in the military service of the United States or

59	the state;
60	$\hat{\mathbf{H}} \rightarrow [(\mathbf{d})] (\underline{\mathbf{f}}) \leftarrow \hat{\mathbf{H}}$ "military entity" means:
61	(i) the federal Department of Veterans Affairs; or
62	(ii) a component of the armed forces of:
63	(A) the United States; or
64	(B) the state;
65	$\hat{\mathbf{H}} \rightarrow [\underline{(e)}]$ (g) $\leftarrow \hat{\mathbf{H}}$ "residence" is as defined in Section 59-2-1202, except that a rented
65a	dwelling is not
66	considered to be a residence;
67	$\hat{\mathbf{H}} \rightarrow [\underline{(\mathbf{f})}] \underline{(\mathbf{h})} \leftarrow \hat{\mathbf{H}}$ "veteran who was killed in action or died in the line of duty" means
67a	a person who
68	was killed in action or died in the line of duty in the military service of the United States or the
69	state, regardless of whether that person was disabled at the time that person was killed in action
70	or died in the line of duty; and
71	$\hat{\mathbf{H}} \rightarrow [\underline{(g)}]$ (i) $\leftarrow \hat{\mathbf{H}}$ "veteran's exemption" means a property tax exemption provided
71a	for in Subsection
72	(2).
73	(2) (a) The amount of taxable value of the property described in Subsection (2)(b) is
74	exempt from taxation as calculated under Subsections (2)(c) through (e) if the property
75	described in Subsection (2)(b) is owned by:
76	(i) a disabled veteran; or
77	(ii) the unmarried surviving spouse [and] or a minor [orphans] orphan of a:
78	(A) deceased disabled veteran; or
79	(B) veteran who was killed in action or died in the line of duty.
80	(b) Subsection (2)(a) applies to the following property:
81	(i) Ĥ→ [real property, including a] the claimant's primary ← Ĥ residence;
82	(ii) tangible personal property $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{that:}}$
82a	(A) is held exclusively for personal use; and
82b	(B) is not used in a trade or business $\leftarrow \hat{\mathbf{H}}$; or
83	(iii) a combination of Subsections (2)(b)(i) and (ii).
84	(c) Except as provided in Subsection (2)(d) or (e), the amount of taxable value of
85	property described in Subsection (2)(b) that is exempt under Subsection (2)(a) is [equal to the
86	lesser of]:
87	[(i) the product of:]
88	[(A) the percentage of disability listed on the certificate described in Subsection
89	59-2-1105(3)(a): and]

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90	[(B) \$82,500; or]
91	(i) as described in Subsection (2)(f), if the property is owned by:
92	(A) a disabled veteran;
93	(B) the unmarried surviving spouse of a deceased disabled veteran; or
94	(C) a minor orphan of a deceased disabled veteran; or
95	(ii) equal to the total taxable value of the claimant's property described in Subsection
96	(2)(b)[-] if the property is owned by:
97	(A) the unmarried surviving spouse of a veteran who was killed in action or died in the
98	line of duty; or
99	(B) a minor orphan of a veteran who was killed in action or died in the line of duty.
100	(d) Notwithstanding Subsection (2)(c)(i), a veteran's exemption may not be allowed
101	under this Subsection (2) if the percentage of disability listed on the certificate described in
102	Subsection 59-2-1105(3)(a) is less than 10%.
103	(e) [(i)] Notwithstanding Subsection (2)(c)(i), a claimant who is the unmarried
104	surviving spouse or minor orphan of a deceased disabled veteran may claim a veteran's
105	exemption [as provided in Subsection (2)(e)(ii)] for the total value of the property described in
106	Subsection (2)(b) if:
107	(A) the deceased disabled veteran served in the military service of the United States or
108	the state prior to January 1, 1921; and
109	(B) the percentage of disability listed on the certificate described in Subsection
110	59-2-1105(3)(a) for the deceased disabled veteran is 10% or more.
111	[(ii) For purposes of Subsection (2)(e)(i), the amount of taxable value of property
112	described in Subsection (2)(b) that is exempt under Subsection (2)(a) is equal to the lesser of:]
113	[(A) \$82,500; or]
114	[(B) the total taxable value of the claimant's property described in Subsection (2)(b).]
115	(f) Except as provided in Subsection (2)(g), the amount of the taxable value of the
116	property described in Subsection (2)(b) that is exempt under Subsection (2)(c)(i) is
116a	Ĥ→ [the greater
117	<u>of:</u>
118	(i) equal to $\leftarrow \hat{\mathbf{H}}$ the percentage of disability listed on the certificate described in Subsection
119	59-2-1105(3)(a) multiplied by the $\hat{\mathbf{H}}$ [taxable value of the property described in Subsection (2)(b);
120	<u>or</u>

141	(ii) the percentage of disability listed on the tertificate described in Subsection
122	$59-2-1105(3)(a)$ multiplied by $\$82,500$] adjusted taxable value limit $\leftarrow \hat{\mathbf{H}}$.
123	(g) Notwithstanding Subsection (f), the amount of the taxable value of the property
124	described in Subsection (2)(b) that is exempt under Subsection (2)(c)(i) may not be greater than
125	the taxable value of the property described in Subsection (2)(b).
125a	Ĥ → <u>Section 2. Retrospective operation.</u>
125b	This bill provides retrospective operation to January 1, 2005. ←Ĥ

Legislative Review Note as of 1-25-05 4:27 PM

Based on a limited legal review, this legislation has not been determined to have a high probability of being held unconstitutional.

Office of Legislative Research and General Counsel

Fiscal Note Bill Number HB0147

Property Tax Exemption for Veterans

02-Feb-05 5:07 PM

State Impact

Passage of this bill could increase costs to local governments. The fiscal impact would be dependent upon the number of veterans or family members claiming the exemption.

Individual and Business Impact

Impacted individuals could receive benefits dependent on the provisions of the bill.

Office of the Legislative Fiscal Analyst