



House of Representatives *State of Utah*

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February 15, 2007

Mr. Speaker:

The Revenue and Taxation Committee recommends **H.B. 78**, PROPERTY TAX DEFERRAL - SENIOR CITIZENS, by Representative G. Froerer, be replaced and reports a favorable recommendation on **1st Sub. H.B. 78**, PROPERTY TAX DEFERRAL - SENIOR CITIZENS with the following amendments:

1. Page 4, Line 96 through Line 115:

- 96 (1) For purposes of this section:
97 (a) "Claimant" means:
98 (i) an owner of qualifying residential property:
99 (A) {~~regardless of income~~} whose total household income as defined in
Section 59-2-1202 is less than 300% of the maximum household income certified to a
homeowner's credit under Subsection 59-2-1208(1) ; and
100 (B) who:
101 (I) files an application in accordance with Section 59-2-1109;
102 (II) is 70 years of age or older on or before the date on which an application for
deferral
103 described in Subsection (1)(a)(i)(B)(I) is filed;
104 (III) owes a property tax on the qualifying residential property; and
105 (IV) resides for not less than ten months of each year in the qualifying residential
106 property;
107 (ii) a grantor of a trust:
108 (A) {~~regardless of income~~} whose total household income as defined in
Section 59-2-1202 is less than 300% of the maximum household income certified to a
homeowner's credit under Subsection 59-2-1208(1) ; and
109 (B) holding title to qualifying residential property:
110 (I) who files an application in accordance with Section 59-2-1109;
111 (II) who is 70 years of age or older on or before the date on which an application for
112 deferral described in Subsection (1)(a)(ii)(B)(I) is filed;
113 (III) if a property tax is owed on the qualifying residential property; and
114 (IV) who resides for not less than ten months of each year in the qualifying
residential



115 property; or

2. *Page 4, Line 116 through Page 5, Line 125:*

116 (iii) the unmarried surviving spouse of an owner described in Subsection (1)(a)(i) or
117 a
118 grantor described in Subsection (1)(a)(ii) of qualifying residential property if:
119 (A) the unmarried surviving spouse, regardless of age, files an application in
120 accordance with Section 59-2-1109;
121 (B) a property tax is owed on the qualifying residential property;
122 (C) **the unmarried surviving spouse's total household income as defined in**
Section 59-2-1202 is less than 300% of the maximum household income certified to a
homeowner's credit under Subsection 59-2-1208(1);
(D) the unmarried surviving spouse resides for not less than ten months of each
year in
122 the qualifying residential property; and
123 ~~{(D)}~~ **(E)** the deceased spouse previously obtained a deferral:
124 (I) in accordance with this section; and
125 (II) for the qualifying residential property described in (1)(a)(iii)(B).

Respectfully,

John Dougall
Committee Chair

Voting: 7-5-3

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