



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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February 5, 2014

Madam Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 273**, PROPERTY TAX RESIDENTIAL EXEMPTION AMENDMENTS, by Representative V. L. Snow, with the following amendments:

1. *Page 19, Line 579 through Page 20, Line 595:*

579           (3) (a) Regardless of whether a county legislative body adopts an ordinance  
described  
580 in Subsection (1), before a residential exemption may be applied to the value of part-year  
581 residential property, an owner of the property shall:  
582           (i) file the application described in Subsection (2)(a) with the county board of  
583 equalization; and  
584           (ii) include as part of the application described in Subsection (2)(a) a statement that  
585 certifies:  
586           (A) the date the part-year residential property became residential property; and  
587           (B) that the part-year residential property {is} ~~is~~ will be used as residential  
property for 183 or  
588 more consecutive calendar days during the calendar year for which the owner seeks to  
obtain  
589 the residential exemption.  
590           (b) An owner may not obtain a residential exemption for part-year residential  
property  
591 unless the owner files an application under this Subsection (3) on or before {August

Bill Number



HB0273

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~~31~~} November 30 of the  
592 calendar year for which the owner seeks to obtain the residential exemption.  
593 (c) If an owner files an application under this Subsection (3) on or after May 1 of the  
594 calendar year for which the owner seeks to obtain the residential exemption, the county  
board  
595 of equalization may require the owner to pay an application fee of not to exceed \$50.

Respectfully,

Ryan D. Wilcox  
Committee Chair

Voting: 12-0-4

3 HB0273.HC1.WPD 2/5/14 5:45 pm lelder/LGE RLR/LGE

Bill Number



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