

1                                   **ARMED FORCES PROPERTY TAX EXEMPTION**

2                                                           **AMENDMENTS**

3                                                                                   2015 GENERAL SESSION

4                                                                                   STATE OF UTAH

5                                                                                   **Chief Sponsor: Curtis Oda**

6                                                                                   Senate Sponsor: Margaret Dayton

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8                                   **LONG TITLE**

9                                   **General Description:**

10                                   This bill amends provisions related to the armed forces property tax exemption.

11                                   **Highlighted Provisions:**

12                                   This bill:

- 13                                   ▶ amends provisions related to qualification for an armed forces property tax
- 14 exemption; and
- 15                                   ▶ makes technical and conforming changes.

16                                   **Money Appropriated in this Bill:**

17                                   None

18                                   **Other Special Clauses:**

19                                   This bill provides for retrospective operation.

20                                   **Utah Code Sections Affected:**

21                                   AMENDS:

22                                   **59-2-1101**, as last amended by Laws of Utah 2013, Chapter 248

23                                   **59-2-1104**, as last amended by Laws of Utah 2014, Chapter 85

24                                   **59-2-1105**, as last amended by Laws of Utah 2013, Chapter 19

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

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



28           **59-2-1101. Definitions -- Exemption of certain property -- Proportional payments**  
29 **for certain property -- County legislative body authority to adopt rules or ordinances.**

30           (1) As used in this section:

31           (a) "Educational purposes" includes:

32           (i) the physical or mental teaching, training, or conditioning of competitive athletes by  
33 a national governing body of sport recognized by the United States Olympic Committee that  
34 qualifies as being tax exempt under Section 501(c)(3) [~~of the~~], Internal Revenue Code; and

35           (ii) an activity in support of or incidental to the teaching, training, or conditioning  
36 described in Subsection (1)(a)(i).

37           (b) "Exclusive use exemption" means a property tax exemption under Subsection  
38 (3)(a)(iv), for property owned by a nonprofit entity used exclusively for religious, charitable, or  
39 educational purposes.

40           (c) "Government exemption" means a property tax exemption provided under  
41 Subsection (3)(a)(i), (ii), or (iii).

42           (d) "Nonprofit entity" includes an entity if the:

43           (i) entity is treated as a disregarded entity for federal income tax purposes;

44           (ii) entity is wholly owned by, and controlled under the direction of, a nonprofit entity;  
45 and

46           (iii) net earnings and profits of the entity irrevocably inure to the benefit of a nonprofit  
47 entity.

48           (e) "Tax relief" means an exemption, deferral, or abatement that is authorized by this  
49 part.

50           (2) (a) Except as provided in Subsection (2)(b) or (c), tax relief may be allowed only if  
51 the claimant is the owner of the property as of January 1 of the year the exemption is claimed.

52           (b) Notwithstanding Subsection (2)(a), a claimant shall collect and pay a proportional  
53 tax based upon the length of time that the property was not owned by the claimant if:

54           (i) the claimant is a federal, state, or political subdivision entity described in  
55 Subsection (3)(a)(i), (ii), or (iii); or

56           (ii) pursuant to Subsection (3)(a)(iv):

57           (A) the claimant is a nonprofit entity; and

58           (B) the property is used exclusively for religious, charitable, or educational purposes.

59           ~~[(c) Notwithstanding Subsection (2)(a), a claimant may be allowed a veteran's~~  
60 ~~exemption in accordance with Sections 59-2-1104 and 59-2-1105 regardless of whether the~~  
61 ~~claimant is the owner of the property as of January 1 of the year the exemption is claimed if the~~  
62 ~~claimant is:]~~

63           ~~[(i) the unmarried surviving spouse of:]~~

64           ~~[(A) a deceased veteran with a disability as defined in Section 59-2-1104; or]~~

65           ~~[(B) a veteran who was killed in action or died in the line of duty as defined in Section~~  
66 ~~59-2-1104; or]~~

67           ~~[(ii) a minor orphan of:]~~

68           ~~[(A) a deceased veteran with a disability as defined in Section 59-2-1104; or]~~

69           ~~[(B) a veteran who was killed in action or died in the line of duty as defined in Section~~  
70 ~~59-2-1104.]~~

71           (c) Subsection (2)(a) does not apply to an exemption under Section 59-2-1104.

72           (3) (a) The following property is exempt from taxation:

73           (i) property exempt under the laws of the United States;

74           (ii) property of:

75           (A) the state;

76           (B) school districts; and

77           (C) public libraries;

78           (iii) except as provided in Title 11, Chapter 13, Interlocal Cooperation Act, property of:

79           (A) counties;

80           (B) cities;

81           (C) towns;

82           (D) local districts;

83           (E) special service districts; and

84           (F) all other political subdivisions of the state;

85           (iv) property owned by a nonprofit entity used exclusively for religious, charitable, or  
86 educational purposes;

87           (v) places of burial not held or used for private or corporate benefit;

88           (vi) farm machinery and equipment [~~and machinery~~];

89           (vii) intangible property; and

90 (viii) the ownership interest of an out-of-state public agency, as defined in Section  
91 11-13-103:

92 (A) if that ownership interest is in property providing additional project capacity, as  
93 defined in Section 11-13-103; and

94 (B) on which a fee in lieu of ad valorem property tax is payable under Section  
95 11-13-302.

96 (b) For purposes of a property tax exemption for property of school districts under  
97 Subsection (3)(a)(ii)(B), a charter school under Title 53A, Chapter 1a, Part 5, The Utah Charter  
98 Schools Act, is considered to be a school district.

99 (4) Subject to Subsection (5), if property that is allowed an exclusive use exemption or  
100 a government exemption ceases to qualify for the exemption because of a change in the  
101 ownership of the property:

102 (a) the new owner of the property shall pay a proportional tax based upon the period of  
103 time:

104 (i) beginning on the day that the new owner acquired the property; and

105 (ii) ending on the last day of the calendar year during which the new owner acquired  
106 the property; and

107 (b) the new owner of the property and the person from whom the new owner acquires  
108 the property shall notify the county assessor, in writing, of the change in ownership of the  
109 property within 30 days from the day that the new owner acquires the property.

110 (5) Notwithstanding Subsection (4)(a), the proportional tax described in Subsection  
111 (4)(a):

112 (a) is subject to any exclusive use exemption or government exemption that the  
113 property is entitled to under the new ownership of the property; and

114 (b) applies only to property that is acquired after December 31, 2005.

115 (6) A county legislative body may adopt rules or ordinances to:

116 (a) effectuate the exemptions, deferrals, abatements, or other relief from taxation  
117 provided in this part; and

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

120 Section 2. Section 59-2-1104 is amended to read:

121           **59-2-1104. Definitions -- Armed forces exemption -- Amount of Armed Forces**  
122 **exemption.**

123           (1) As used in this section and Section 59-2-1105:

124           (a) "Active component of the United States Armed Forces" is as defined in Section  
125 59-10-1027.

126           (b) "Adjusted taxable value limit" means:

127           (i) for the [~~year 2005, \$200,000~~] calendar year that begins on January 1, 2015,  
128 \$252,126; and

129           (ii) for each calendar year after [2005] the calendar year described in Subsection  
130 (1)(b)(i), the amount of the adjusted taxable value limit for the previous year, plus an amount  
131 calculated by multiplying the amount of the adjusted taxable value limit for the previous year  
132 by the actual percent change in the consumer price index during the previous calendar year.

133           (c) "Claimant" means:

134           (i) a veteran with a disability who files an application under Section 59-2-1105 for [~~a~~  
135 ~~veteran's~~] an exemption under this section;

136           (ii) the unmarried surviving spouse:

137           (A) of a:

138           (I) deceased veteran with a disability; or

139           (II) veteran who was killed in action or died in the line of duty; and

140           (B) who files an application under Section 59-2-1105 for [~~a veteran's~~] an exemption  
141 under this section;

142           (iii) a minor orphan:

143           (A) of a:

144           (I) deceased veteran with a disability; or

145           (II) veteran who was killed in action or died in the line of duty; and

146           (B) who files an application under Section 59-2-1105 for [~~a veteran's~~] an exemption  
147 under this section; or

148           (iv) a member of an active component of the United States Armed Forces or a reserve  
149 component of the United States Armed Forces who performed qualifying active duty military  
150 service.

151           (d) "Consumer price index" is as described in Section 1(f)(4), Internal Revenue Code,

152 and defined in Section 1(f)(5), Internal Revenue Code.

153 (e) "Deceased veteran with a disability" means a deceased person who was a veteran  
154 with a disability at the time the person died.

155 (f) "Military entity" means:

156 (i) the federal Department of Veterans Affairs;

157 (ii) an active component of the United States Armed Forces; or

158 (iii) a reserve component of the United States Armed Forces.

159 (g) "Property taxes due" means the taxes due on a claimant's property:

160 (i) with respect to which a county grants an exemption under this section; and

161 (ii) for the calendar year for which the county grants an exemption under this section.

162 (h) "Property taxes paid" is an amount equal to the sum of:

163 (i) the amount of the property taxes the claimant paid for the calendar year for which  
164 the claimant is applying for an exemption under this section; and

165 (ii) the exemption the county grants for the calendar year described in Subsection

166 (1)(h)(i).

167 [~~g~~] (i) "Qualifying active duty military service" means:

168 (i) at least 200 days in a calendar year, regardless of whether consecutive, of active  
169 duty military service outside the state in an active component of the United States Armed  
170 Forces or a reserve component of the United States Armed Forces; or

171 (ii) the completion of at least 200 consecutive days of active duty military service  
172 outside the state:

173 (A) in an active component of the United States Armed Forces or a reserve component  
174 of the United States Armed Forces; and

175 (B) that began in the prior year, if those days of active duty military service outside the  
176 state in the prior year were not counted as qualifying active duty military service for purposes  
177 of this section or Section 59-2-1105 in the prior year.

178 [~~h~~] (j) "Reserve component of the United States Armed Forces" is as defined in  
179 Section 59-10-1027.

180 [~~i~~] (k) "Residence" is as defined in Section 59-2-1202, except that a rented dwelling  
181 is not considered to be a residence.

182 [~~j~~] (l) "Veteran who was killed in action or died in the line of duty" means a person

183 who was killed in action or died in the line of duty in an active component of the United States  
 184 Armed Forces or a reserve component of the United States Armed Forces, regardless of  
 185 whether that person had a disability at the time that person was killed in action or died in the  
 186 line of duty.

187 ~~[(k)]~~ (m) "Veteran with a disability" means a person with a disability who, during  
 188 military training or a military conflict, acquired a disability in the line of duty in an active  
 189 component of the United States Armed Forces or a reserve component of the United States  
 190 Armed Forces.

191 ~~[(f)] "Veteran's exemption" means a property tax exemption provided for in Subsection~~  
 192 ~~[(2)].~~

193 (2) (a) ~~[The]~~ Subject to Subsection (2)(c), the amount of taxable value of the property  
 194 described in Subsection (2)(b) is exempt from taxation as calculated under Subsections ~~[(2)(e)]~~  
 195 (3) through ~~[(e)]~~ (6) if the property described in Subsection (2)(b) is owned by:

196 (i) a veteran with a disability;  
 197 (ii) the unmarried surviving spouse or a minor orphan of a:  
 198 (A) deceased veteran with a disability; or  
 199 (B) veteran who was killed in action or died in the line of duty; or  
 200 (iii) a member of an active component of the United States Armed Forces or a reserve  
 201 component of the United States Armed Forces who performed qualifying active duty military  
 202 service.

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

204 (i) the claimant's primary residence;  
 205 (ii) for a claimant described in Subsection (2)(a)(i) or (ii), tangible personal property  
 206 that:

207 (A) is held exclusively for personal use; and

208 (B) is not used in a trade or business; or

209 (iii) for a claimant described in Subsection (2)(a)(i) or (ii), a combination of  
 210 Subsections (2)(b)(i) and (ii).

211 (c) For purposes of this section, property is considered to be the primary residence of a  
 212 person described in Subsection (2)(a)(i) or (iii) who does not reside in the residence if the  
 213 person:

214 (i) does not reside in the residence because the person is admitted as an inpatient at a  
215 health care facility as defined in Section 26-55-102; and

216 (ii) otherwise meets the requirements of this section and Section 59-2-1105 to receive  
217 an exemption under this section.

218 ~~[(e)]~~ (3) Except as provided in Subsection ~~[(2)(d)]~~ (4) or ~~[(e)]~~ (5), the amount of  
219 taxable value of property described in Subsection (2)(b) that is exempt under Subsection (2)(a)  
220 is:

221 ~~[(i)]~~ (a) as described in Subsection ~~[(2)(f)]~~ (6), if the property is owned by:

222 ~~[(A)]~~ (i) a veteran with a disability;

223 ~~[(B)]~~ (ii) the unmarried surviving spouse of a deceased veteran with a disability; or

224 ~~[(C)]~~ (iii) a minor orphan of a deceased veteran with a disability; or

225 ~~[(i)]~~ (b) equal to the total taxable value of the claimant's property described in

226 Subsection (2)(b) if the property is owned by:

227 ~~[(A)]~~ (i) the unmarried surviving spouse of a veteran who was killed in action or died  
228 in the line of duty;

229 ~~[(B)]~~ (ii) a minor orphan of a veteran who was killed in action or died in the line of  
230 duty; or

231 ~~[(C)]~~ (iii) a member of an active component of the United States Armed Forces or a  
232 reserve component of the United States Armed Forces who performed qualifying active duty  
233 military service.

234 ~~[(d) (i) Notwithstanding Subsection (2)(c)(i) and subject to Subsection (2)(d)(ii), a~~  
235 ~~veteran's exemption except for a claimant described in Subsection (2)(a)(iii)]~~

236 (4) (a) Subject to Subsections (4)(b) and (c), an exemption may not be allowed under  
237 this [Subsection (2)] section if the percentage of disability listed on the [certificate] statement  
238 described in Subsection 59-2-1105(3)(a) is less than 10%.

239 (b) Subsection (4)(a) does not apply to a claimant described in Subsection (2)(a)(iii).

240 ~~[(i)]~~ (c) A veteran with a disability is considered to have a 100% disability, regardless  
241 of the percentage of disability listed on a [certificate] statement described in Subsection  
242 59-2-1105(3)(a), if the United States Department of Veterans Affairs certifies the veteran in the  
243 classification of individual unemployability.

244 ~~[(e) Notwithstanding Subsection (2)(c)(i), a]~~



245 (5) A claimant who is the unmarried surviving spouse or minor orphan of a deceased  
 246 veteran with a disability may claim an exemption for the total value of the property described  
 247 in Subsection (2)(b) if:

248 ~~[(i)]~~ (a) the deceased veteran with a disability served in the military service of the  
 249 United States or the state prior to January 1, 1921; and

250 ~~[(ii)]~~ (b) the percentage of disability listed on the ~~[certificate]~~ statement described in  
 251 Subsection 59-2-1105(3)(a) for the deceased veteran with a disability is 10% or more.

252 ~~[(f)]~~ (6) ~~(a)~~ Except as provided in Subsection ~~[(2)(g)]~~ (6)(b), the amount of the taxable  
 253 value of the property described in Subsection (2)(b) that is exempt under Subsection ~~[(2)(c)(i)]~~  
 254 (3)(a) is equal to the percentage of disability listed on the ~~[certificate]~~ statement described in  
 255 Subsection 59-2-1105(3)(a) multiplied by the adjusted taxable value limit.

256 ~~[(g) Notwithstanding Subsection (2)(f), the]~~

257 (b) The amount of the taxable value of the property described in Subsection (2)(b) that  
 258 is exempt under Subsection ~~[(2)(c)(i)]~~ (3)(a) may not be greater than the taxable value of the  
 259 property described in Subsection (2)(b).

260 ~~[(h)]~~ (7) For purposes of this section and Section 59-2-1105, a person who received an  
 261 honorable or general discharge from military service of an active component of the United  
 262 States Armed Forces or a reserve component of the United States Armed Forces:

263 ~~[(i)]~~ (a) is presumed to be a citizen of the United States; and

264 ~~[(ii)]~~ (b) may not be required to provide additional proof of citizenship to establish that  
 265 the person is a citizen of the United States.

266 ~~[(3)]~~ (8) The Department of Veterans' and Military Affairs created in Section 71-8-2  
 267 shall, through an informal hearing held in accordance with Title 63G, Chapter 4,  
 268 Administrative Procedures Act, resolve each dispute arising under this section concerning a  
 269 veteran's status as a veteran with a disability.

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

271 **59-2-1105. Application for United States Armed Forces exemption -- Rulemaking**  
 272 **authority -- Statement -- County authority to make refunds.**

273 (1) (a) Except as provided in ~~[Subsection 59-2-1101(2)(c)]~~ Subsections (1)(b) through  
 274 (d), an exemption under Section 59-2-1104 may be allowed only if the interest of the claimant  
 275 is on record on January 1 of the year the exemption is claimed.

276 (b) A claimant may claim an exemption under Section 59-2-1104 regardless of whether  
277 the interest of the claimant is on record on January 1 of the year the exemption is claimed if the  
278 claimant is:

279 (i) the unmarried surviving spouse of:

280 (A) a deceased veteran with a disability as defined in Section 59-2-1104; or

281 (B) a veteran who was killed in action or died in the line of duty as defined in Section  
282 59-2-1104; or

283 (ii) a minor orphan of:

284 (A) a deceased veteran with a disability as defined in Section 59-2-1104; or

285 (B) a veteran who was killed in action or died in the line of duty as defined in Section  
286 59-2-1104.

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

290 (i) the purchaser under the contract; and

291 (ii) obligated to pay the taxes on the property beginning January 1 of the year the  
292 exemption is claimed.

293 ~~[(c)]~~ (d) If the claimant is the grantor of a trust holding title to real or tangible personal  
294 property on which an exemption under Section 59-2-1104 is claimed, the claimant may claim  
295 the portion of the exemption under Section 59-2-1104 and be treated as the owner of that  
296 portion of the property held in trust for which the claimant proves to the satisfaction of the  
297 county that:

298 (i) title to the portion of the trust will revert in the claimant upon the exercise of a  
299 power:

300 (A) by:

301 (I) the claimant as grantor of the trust;

302 (II) a nonadverse party; or

303 (III) both the claimant and a nonadverse party; and

304 (B) regardless of whether the power is a power:

305 (I) to revoke;

306 (II) to terminate;

307 (III) to alter;

308 (IV) to amend; or

309 (V) to appoint;

310 (ii) the claimant is obligated to pay the taxes on that portion of the trust property

311 beginning January 1 of the year the claimant claims the exemption; and

312 (iii) the claimant meets the requirements under this part for the exemption.

313 (2) (a) (i) A claimant applying for an exemption under Section 59-2-1104 shall file an

314 application:

315 (A) with the county in which that claimant resides; and

316 (B) except as provided in Subsection (2)(b) or (e), on or before September 1 of the year

317 in which that claimant is applying for the exemption in accordance with this section.

318 (ii) A county shall provide a claimant who files an application for an exemption in

319 accordance with this section with a receipt:

320 (A) stating that the county received the claimant's application; and

321 (B) no later than 30 days after the day on which the claimant filed the application in

322 accordance with this section.

323 (b) Notwithstanding Subsection (2)(a)(i)(B) or (2)(e):

324 (i) subject to Subsection (2)(b)(iv), for a claimant who applies for an exemption under

325 Section 59-2-1104 on or after January 1, 2004, a county shall extend the deadline for filing the

326 application required by Subsection (2)(a) to September 1 of the year after the year the claimant

327 would otherwise be required to file the application under Subsection (2)(a)(i)(B) if:

328 (A) on or after January 1, 2004, a military entity issues a written decision that the:

329 (I) veteran has a disability; or

330 (II) deceased veteran with a disability with respect to whom the claimant applies for [a

331 ~~veteran's~~] an exemption under this section had a disability at the time the deceased veteran with

332 a disability died; and

333 (B) the date the written decision described in Subsection (2)(b)(i)(A) takes effect is in

334 any year prior to the current calendar year;

335 (ii) subject to Subsections (2)(b)(iv) and (2)(d), for a claimant who applies for an

336 exemption under Section 59-2-1104 on or after January 1, 2004, a county shall allow the

337 claimant to amend the application required by Subsection (2)(a) on or before September 1 of

338 the year after the year the claimant filed the application under Subsection (2)(a)(i)(B) if:  
339 (A) on or after January 1, 2004, a military entity issues a written decision that the  
340 percentage of disability has changed for the:  
341 (I) veteran with a disability; or  
342 (II) deceased veteran with a disability with respect to whom the claimant applies for the  
343 exemption; and  
344 (B) the date the written decision described in Subsection (2)(b)(ii)(A) takes effect is in  
345 any year prior to the current calendar year;  
346 (iii) subject to Subsections (2)(b)(iv) and (2)(d), for a claimant who applies for an  
347 exemption under Section 59-2-1104 on or after January 1, 2004, a county shall extend the  
348 deadline for filing the application required by Subsection (2)(a) to September 1 of the year after  
349 the year the claimant would otherwise be required to file the application under Subsection  
350 (2)(a)(i)(B) if the county legislative body determines that:  
351 (A) the claimant or a member of the claimant's immediate family had an illness or  
352 injury that prevented the claimant from filing the application on or before the deadline for  
353 filing the application established in Subsection (2)(a)(i)(B);  
354 (B) a member of the claimant's immediate family died during the calendar year the  
355 claimant was required to file the application under Subsection (2)(a)(i)(B);  
356 (C) the claimant was not physically present in the state for a time period of at least six  
357 consecutive months during the calendar year the claimant was required to file the application  
358 under Subsection (2)(a)(i)(B); or  
359 (D) the failure of the claimant to file the application on or before the deadline for filing  
360 the application established in Subsection (2)(a)(i)(B):  
361 (I) would be against equity or good conscience; and  
362 (II) was beyond the reasonable control of the claimant; and  
363 (iv) a county may extend the deadline for filing an application or amending an  
364 application under this Subsection (2) until December 31 if the county finds that good cause  
365 exists to extend the deadline.  
366 (c) The following shall accompany the initial application for an exemption under  
367 Section 59-2-1104:  
368 (i) a copy of the veteran's certificate of discharge from military service; or

- 369 (ii) other satisfactory evidence of eligible military service, including orders for  
370 qualifying active duty military service, if applicable.
- 371 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
372 commission may by rule:
- 373 (i) establish procedures and requirements for amending an application under  
374 Subsection (2)(b)(ii);
- 375 (ii) for purposes of Subsection (2)(b)(iii), define the terms:
- 376 (A) "immediate family"; or  
377 (B) "physically present"; or
- 378 (iii) for purposes of Subsection (2)(b)(iii), prescribe the circumstances under which the  
379 failure of a claimant to file an application on or before the deadline for filing the application  
380 established in Subsection (2)(a)(i)(B):
- 381 (A) would be against equity or good conscience; and  
382 (B) is beyond the reasonable control of a claimant.
- 383 (e) Except as provided in Subsection (2)(g), if a claimant has on file with the county  
384 the application described in Subsection (2)(a), the county may not require the claimant to file  
385 another application described in Subsection (2)(a) unless:
- 386 (i) the claimant applies all or a portion of an exemption under Section 59-2-1104 to any  
387 tangible personal property;
- 388 (ii) the percentage of disability has changed for the:
- 389 (A) veteran with a disability; or  
390 (B) deceased veteran with a disability with respect to whom a claimant applies for [a  
391 ~~veteran's~~ an exemption under this section;
- 392 (iii) the veteran with a disability dies;
- 393 (iv) the claimant's ownership interest in the claimant's primary residence changes;
- 394 (v) the claimant's occupancy of the primary residence for which the claimant claims an  
395 exemption under Section 59-2-1104 changes; or
- 396 (vi) the claimant who files an application for an exemption under Section 59-2-1104  
397 with respect to a deceased veteran with a disability or veteran who was killed in action or died  
398 in the line of duty is a person other than the claimant who filed the application described in  
399 Subsection (2)(a) for the exemption:

400 (A) for the calendar year immediately preceding the current calendar year; and  
401 (B) with respect to that deceased veteran with a disability or veteran who was killed in  
402 action or died in the line of duty.

403 (f) The county may verify that the real property that is residential property for which  
404 the claimant claims an exemption under Section 59-2-1104 is the claimant's primary residence.

405 (g) A member of an active component of the United States Armed Forces or reserve  
406 component of the United States Armed Forces who performed qualifying active duty military  
407 service shall:

408 (i) file the application described in Subsection (2)(a) in the year after the year during  
409 which the member completes the qualifying active duty military service; and

410 (ii) if the member meets the requirements of Section 59-2-1104 and this section to  
411 receive an exemption under Section 59-2-1104, claim one exemption only in the year the  
412 member files the application described in Subsection (2)(g)(i).

413 (3) (a) (i) Subject to Subsection (3)(a)(ii), a claimant except for a claimant described in  
414 Subsection (2)(g) who files an application for an exemption under Section 59-2-1104 shall  
415 have on file with the county a statement:

416 (A) issued by a military entity; and

417 (B) listing the percentage of disability for the veteran with a disability or deceased  
418 veteran with a disability with respect to whom a claimant applies for the exemption.

419 (ii) If a claimant except for a claimant described in Subsection (2)(g) has on file with  
420 the county the statement described in Subsection (3)(a)(i), the county may not require the  
421 claimant to file another statement described in Subsection (3)(a)(i) unless:

422 (A) the claimant who files an application under this section for an exemption under  
423 Section 59-2-1104 with respect to a deceased veteran with a disability or veteran who was  
424 killed in action or died in the line of duty is a person other than the claimant who filed the  
425 statement described in Subsection (3)(a)(i) for the exemption:

426 (I) for the calendar year immediately preceding the current calendar year; and

427 (II) with respect to that deceased veteran with a disability or veteran who was killed in  
428 action or died in the line of duty; or

429 (B) the percentage of disability has changed for a:

430 (I) veteran with a disability; or

431 (II) deceased veteran with a disability with respect to whom the claimant applies for an  
 432 exemption under Section 59-2-1104.

433 (b) For a claimant filing an application in accordance with Subsection (2)(b)(i), the  
 434 claimant shall include with the application required by Subsection (2) a statement issued by a  
 435 military entity listing the date the written decision described in Subsection (2)(b)(i)(A) takes  
 436 effect.

437 (c) For a claimant amending an application in accordance with Subsection (2)(b)(ii),  
 438 the claimant shall provide to the county a statement issued by a military entity listing the date  
 439 the written decision described in Subsection (2)(b)(ii)(A) takes effect.

440 [~~(4) (a) For purposes of this Subsection (4):~~]

441 [~~(i) "Property taxes due" means the taxes due on a claimant's property:~~]

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

443 [~~(B) for the calendar year for which the exemption is granted.~~]

444 [~~(ii) "Property taxes paid" is an amount equal to the sum of:~~]

445 [~~(A) the amount of the property taxes the claimant paid for the calendar year for which~~  
 446 ~~the claimant is applying for an exemption under Section 59-2-1104; and~~]

447 [~~(B) the exemption the county granted for the calendar year described in Subsection~~  
 448 ~~(4)(a)(ii)(A).~~]

449 [~~(b)~~] (4) A county [~~granting~~] that grants an exemption under Section 59-2-1104 to a  
 450 claimant shall refund to that claimant an amount equal to the amount by which the claimant's  
 451 property taxes paid exceed the claimant's property taxes due, if that amount is \$1 or more.

452 Section 4. **Retrospective operation.**

453 This bill has retrospective operation to January 1, 2015.

**Legislative Review Note**

as of 1-29-15 10:32 AM

**Office of Legislative Research and General Counsel**