

**PROPERTY TAX EXEMPTIONS, DEFERRALS, AND
ABATEMENTS AMENDMENTS**

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Steve Eliason

Senate Sponsor: Daniel McCay

LONG TITLE

Committee Note:

The Revenue and Taxation Interim Committee recommended this bill.

General Description:

This bill amends provisions related to property tax exemptions, deferrals, and abatements.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ repeals outdated provisions related to property tax exemptions, deferrals, and abatements;
- ▶ reorganizes, redrafts, and updates existing provisions related to property tax exemptions, deferrals, and abatements;
- ▶ broadens the appeal right for a person who is dissatisfied with a tax relief decision;
- ▶ ~~H→~~ **[allows an armed forces property tax exemption regardless of when the claimant had ownership of the property during the year the exemption is claimed] expands the armed forces property tax exemption ←H**; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:



586 military training or a military conflict, acquired a disability in the line of duty in an active
 587 component of the United States Armed Forces or a reserve component of the United States
 588 Armed Forces, as determined by a military entity.

589 Section 11. Section **59-2-1902** is enacted to read:

590 **59-2-1902. Active duty armed forces exemption -- Amount -- Application.**

591 (1) As used in this section, "default application deadline" means the application
 592 deadline described in Subsection (4)(a).

593 (2) (a) The total taxable value of an active duty claimant's primary residence is exempt
 594 from taxation for the calendar year after the year in which the active duty claimant completed
 595 qualifying military service.

596 (b) An active duty claimant may claim an exemption in accordance with this section if
 597 the active duty claimant owns the property ~~H~~→ **eligible for the exemption** ←~~H~~ at any time during
 597a the calendar year for which the
 598 active duty claimant claims the exemption.

599 (3) An active duty claimant shall:

600 (a) file an application as described in Subsection (4) in the year after the year during
 601 which the active duty claimant completes the qualifying active duty military service; and

602 (b) if the active duty claimant meets the requirements of this section, claim one
 603 exemption only in the year the active duty claimant files the application.

604 (4) (a) Except as provided in Subsection (5) or (6), an active duty claimant shall, on or
 605 before September 1 of the calendar year for which the active duty claimant is applying for the
 606 exemption, file an application for an exemption with the county in which the active duty
 607 claimant resides ~~H~~→ **on September 1 of that calendar year** ←~~H~~ .

608 (b) An application described in Subsection (4)(a) shall include:

609 (i) ~~H~~→ **[orders for qualifying active duty military service] a completed travel voucher** ←~~H~~
 609a or other satisfactory evidence of

610 eligible military service ~~H~~→ **[s]** ←~~H~~ ; and

611 (ii) a statement that lists the dates on which the 200 days of qualifying active duty
 612 military service began and ended.

613 (c) A county that receives an application described in Subsection (4)(a) shall, within 30
 614 days after the day on which the county received the application, provide the active duty
 615 claimant with a receipt that states that the county received the active duty claimant's
 616 application.

679 (2) is equal to the total taxable value of the veteran claimant's eligible property if the property
 680 is owned by:

681 (a) the unmarried surviving spouse of a veteran who was killed in action or died in the
 682 line of duty;

683 (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or

684 (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a
 685 disability:

686 (i) who served in the military service of the United States or the state prior to January
 687 1, 1921; and

688 (ii) whose percentage of disability described in the statement of disability is 10% or
 689 more.

690 (5) For purposes of this section and Section 59-2-1904, an individual who received an
 691 honorable or general discharge from military service of an active component of the United
 692 States Armed Forces or a reserve component of the United States Armed Forces:

693 (a) is presumed to be a citizen of the United States; and

694 (b) may not be required to provide additional proof of citizenship to establish that the
 695 individual is a citizen of the United States.

696 (6) The Department of Veterans and Military Affairs created in Section 71-8-2 shall,
 697 through an informal hearing held in accordance with Title 63G, Chapter 4, Administrative
 698 Procedures Act, resolve each dispute arising under this section concerning an individual's
 699 status as a veteran with a disability.

700 Section 13. Section **59-2-1904** is enacted to read:

701 **59-2-1904. Veteran armed forces exemption -- Application.**

702 (1) As used in this section, "default application deadline" means the application
 703 deadline described in Subsection (3)(a).

704 (2) A veteran claimant may claim an exemption in accordance with Section 59-2-1903
 705 and this section if the veteran claimant owns the property eligible for the exemption at any time
 706 during the calendar year for which the veteran claimant claims the exemption.

707 (3) (a) Except as provided in Subsection (4) or (5), a veteran claimant shall, on or
 708 before September 1 of the ~~Ĥ~~→ calendar ←Ĥ year for which the veteran claimant is applying for the
 708a exemption.

709 file an application for an exemption described in Section 59-2-1903 with the county in which

710 the veteran claimant resides ~~H~~→ on September 1 of that calendar year ←~~H~~ .

711 (b) An application described in Subsection (3)(a) shall include:

712 (i) a copy of the veteran's certificate of discharge from military service or other
713 satisfactory evidence of eligible military service; and

714 (ii) for an application submitted under the circumstances described in Subsection
715 (5)(a), a statement, issued by a military entity, that gives the date on which the written decision
716 described in Subsection (5)(a) takes effect.

717 (c) A veteran claimant who is claiming an exemption for a veteran with a disability or a
718 deceased veteran with a disability, shall ensure that as part of the application described in this
719 Subsection (3), the county has on file, for the veteran related to the exemption, a statement of
720 disability:

721 (i) issued by a military entity; and

722 (ii) that lists the percentage of disability for the veteran with a disability or deceased
723 veteran with a disability.

724 (d) If a veteran claimant is in compliance with Subsection (3)(c), a county may not
725 require the veteran claimant to file another statement of disability, except under the following
726 circumstances:

727 (i) the percentage of disability has changed for the veteran with a disability or the
728 deceased veteran with a disability; or

729 (ii) the veteran claimant is not the same individual who filed an application for the
730 exemption for the calendar year immediately preceding the current calendar year.

731 (e) A county that receives an application described in Subsection (3)(a) shall, within 30
732 days after the day on which the county received the application, provide the veteran claimant
733 with a receipt that states that the county received the veteran claimant's application.

734 (4) A county may extend the default application deadline for an initial or amended
735 application until December 31 of the year for which the veteran claimant is applying for the
736 exemption if the county finds that good cause exists to extend the default application deadline.

737 (5) A county shall extend the default application deadline by one additional year if, on
738 or after January 4, 2004:

739 (a) a military entity issues a written decision that:

740 (i) (A) for a potential claimant who is a living veteran, determines the veteran is a