

57 (ii) a mobile home in which the claimant resides.

58 (d) A person may not claim a homestead exemption for property that the person  
59 acquired as a result of criminal activity.

60 ~~§→ [(c)(i) As used in this Subsection (2)(c), "index number" means the average of the four~~  
61 ~~most recent quarterly index numbers for the not seasonally adjusted, purchase-only House Price~~  
62 ~~Index for Utah as published in the House Price Index Report for the third quarter by the Federal~~  
63 ~~Housing Finance Agency in the year previous to the calendar year that is calculated in~~  
64 ~~Subsection (2)(c)(iii):~~

65 ~~—— (ii) The dollar amounts in Subsections (2)(a) and (b) are for May 14, 2019, through~~  
66 ~~December 31, 2019:~~

67 ~~—— (iii) For the calendar year 2020 and a calendar year after the calendar year 2020, the~~  
68 ~~state auditor shall:~~

69 ~~—— (A) calculate new dollar amounts for Subsections (2)(a) and (b) by multiplying the~~  
70 ~~dollar amount in Subsections (2)(a) and (b) by the index number, dividing the result by 400,~~  
71 ~~and rounding to the nearest 100 dollars; and~~

72 ~~—— (B) publish on the Office of the State Auditor website the new dollar amounts~~  
73 ~~calculated under Subsection (2)(c)(iii) no later than January 1 of the applicable calendar year.] ←§~~

74 (3) A homestead is exempt from judicial lien and from levy, execution, or forced sale  
75 except for:

76 (a) statutory liens for property taxes and assessments on the property;

77 (b) security interests in the property and judicial liens for debts created for the purchase  
78 price of the property;

79 (c) judicial liens obtained on debts created by failure to provide support or maintenance  
80 for dependent children; and

81 (d) consensual liens obtained on debts created by mutual contract.

82 (4) (a) Except as provided in Subsection (4)(b), water rights and interests, either in the  
83 form of corporate stock or otherwise, owned by the homestead claimant are exempt from  
84 execution to the extent that those rights and interests are necessarily employed in supplying  
85 water to the homestead for domestic and irrigating purposes.

86 (b) Those water rights and interests are not exempt from calls or assessments and sale  
87 by the corporations issuing the stock.