

90 owner's primary residence; and

91 (b) declare on the property owner's individual income tax return under Chapter 10,
92 Individual Income Tax Act, for the taxable year for which the property owner no longer
93 qualifies to receive a residential exemption authorized under Section 59-2-103 for the property
94 owner's primary residence, that the property owner no longer qualifies to receive a residential
95 exemption authorized under Section 59-2-103 for the property owner's primary residence.

96 (5) A property owner is not required to file a written statement or make the declaration
97 described in Subsection (4) if the property owner:

98 (a) changes primary residences;

99 (b) qualified to receive a residential exemption authorized under Section 59-2-103 for
100 the residence that was the property owner's former primary residence; and

101 (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for
102 the residence that is the property owner's current primary residence.

103 (6) Subsections (2) through (5) do not apply to qualifying exempt primary residential
104 rental personal property.

105 (7) (a) ~~[For]~~ Subject to Subsection (8), for the first calendar year in which a property
106 owner qualifies to receive a residential exemption under Section 59-2-103, a county assessor
107 may require the property owner to file a signed statement described in Section 59-2-306.

108 (b) ~~[Notwithstanding]~~ Subject to Subsection (8) and notwithstanding Section 59-2-306,
109 for a calendar year after the calendar year described in Subsection (7)(a) in which a property
110 owner qualifies for an exemption described in Subsection 59-2-1115(2) for qualifying exempt
111 primary residential rental personal property, a signed statement described in Section 59-2-306
112 with respect to the qualifying exempt primary residential rental personal property may only
113 require the property owner to certify, under penalty of perjury, that the property owner qualifies
114 for the exemption under Subsection 59-2-1115(2).

115 (8) (a) Subject to the requirements of this Subsection (8) and except as provided in
116 Subsection (8)(c), on or before ~~H~~→ ~~[November 30, 2019]~~ May 1, 2020 ←~~H~~ , a county assessor
116a shall:

117 (i) notify each owner of residential property that the owner is required to submit a
118 written declaration described in Subsection (8)(b) within 30 days after the day on which the
119 county assessor mails the notice under this Subsection (8)(a); and

120 (ii) provide each owner with a form described in Subsection (8)(e) to make the written

121 declaration described in Subsection (8)(b).

122 (b) Each owner of residential property that receives a notice described in Subsection
 123 (8)(a) shall file a written declaration with the county assessor under penalty of perjury:

124 (i) certifying whether the property is residential property or part-year residential
 125 property;

126 (ii) certifying whether during any portion of ~~H~~→ [calendar year 2019] the current calendar
 126a year ←~~H~~ , the property receives a
 127 residential exemption under Section 59-2-103; and

128 (iii) certifying whether the property owner owns other property in the state that receives
 129 a residential exemption under Section 59-2-103, and if so, listing:

130 (A) the parcel number of the property;

131 (B) the county in which the property is located; and

132 (C) whether the property is the primary residence of a tenant.

133 (c) A county assessor is not required to provide a notice to an owner of residential
 134 property under Subsection (8)(a) if the situs address of the residential property is the same as
 135 any one of the following:

136 (i) the mailing address of the residential property owner or the tenant of the residential
 137 property;

138 (ii) the address listed on the:

139 (A) residential property owner's driver license; or

140 (B) tenant of the residential property's driver license; or

141 (iii) the address listed on the:

142 (A) residential property owner's voter registration; or

143 (B) tenant of the residential property's voter registration.

144 (d) If an ownership interest in residential property changes, the new owner of the
 145 residential property, at the time title to the property is transferred to the new owner, shall ~~H~~→ [file]
 145a make ←~~H~~ a

146 written declaration ~~H~~→ [with the county assessor] ←~~H~~ under penalty of perjury:

147 (i) certifying whether the property is residential property or part-year residential
 148 property;

149 (ii) certifying whether the property receives a residential exemption under Section
 150 59-2-103; and

151 (iii) certifying whether the property owner owns other property in the state that receives

152 a residential exemption under Section 59-2-103, and if so, listing:

153 (A) the parcel number of the property;

154 (B) the county in which the property is located; and

155 (C) whether the property is the primary residence of a tenant.

156 (e) The declaration required by Subsection (8)(b) or (d) shall:

157 (i) be on a form the commission prescribes and makes available to the counties;

158 (ii) be signed by all of the owners of the property; and

159 (iii) include the following statement:

160 "If a property owner or a property owner's spouse claims a residential exemption under
161 Utah Code Ann. § 59-2-103 for property in this state that is the primary residence of the
162 property owner or the property owner's spouse, that claim of a residential exemption creates a
163 rebuttable presumption that the property owner and the property owner's spouse have domicile
164 in Utah for income tax purposes. The rebuttable presumption of domicile does not apply if the
165 residential property is the primary residence of a tenant of the property owner or the property
166 owner's spouse."

166a **Ĥ→ (f) The written declaration made under Subsection (8)(d) shall be remitted to the county**
166b **assessor of the county where the property described in Subsection (8)(d) is located within five**
166c **business days of the title being transferred to the new owner. ←Ĥ**

167 **Ĥ→ [(ff)] (g) ←Ĥ (i) If, after receiving a written declaration filed under Subsection (8)(b) or**
167a **(d), the**
168 **county determines that the property has been incorrectly qualified or disqualified to receive a**
169 **residential exemption, the county shall:**

170 **(A) redetermine the property's qualification to receive a residential exemption; and**

171 **(B) notify the claimant of the redetermination and its reason for the redetermination.**

172 **(ii) The redetermination provided in Subsection (8) Ĥ→ [(ff)] (g) ←Ĥ (i)(A) shall be final**
172a **unless**

173 **appealed within 30 days after the notice required by Subsection (8) Ĥ→ [(ff)] (g) ←Ĥ (i)(B).**

174 **Ĥ→ [(g)] (h) ←Ĥ (i) If a residential property owner fails to file a written declaration**
174a **required by**

175 **Subsection (8)(b) or (d), the county assessor shall mail to the owner of the residential property**
176 **a notice that:**

177 **(A) the property owner failed to file a written declaration as required by Subsection**
178 **(8)(b) or (d); and**

179 **(B) the property owner will no longer qualify to receive the residential exemption**
180 **authorized under Section 59-2-103 for the property that is the subject of the written declaration**
181 **if the property owner does not file the written declaration required by Subsection (8)(b) or (d)**
182 **within 30 days after the day on which the county assessor mails the notice under this**

183 Subsection (8) ~~H~~→ [(g)] (h) ←~~H~~ (i).

184 (ii) If a property owner fails to file a written declaration required by Subsection (8)(b)
 185 or (d) after receiving the notice described in Subsection (8) ~~H~~→ [(g)] (h) ←~~H~~ (i), the property
 185a owner no longer
 186 qualifies to receive the residential exemption authorized under Section 59-2-103 in the calendar
 187 year for the property that is the subject of the written declaration.

188 (iii) A property owner that is disqualified to receive the residential exemption under
 189 Subsection (8) ~~H~~→ [(g)] (h) ←~~H~~ (ii) may file an application described in Subsection (1) to
 189a determine whether
 190 the owner is eligible to receive the residential exemption ~~H~~→ [in the next calendar year] ←~~H~~ .
 190a **~~H~~→ (i) The requirements of this Subsection (8) do not apply to a county assessor in a county**
 190b **that has, for the five calendar years prior to 2019, had in place and enforced an ordinance**
 190c **described in Subsection (1). ←~~H~~**

191 Section 2. Section **59-10-103** is amended to read:

192 **59-10-103. Definitions.**

193 (1) As used in this chapter:

194 (a) "Adjusted gross income":

195 (i) for a resident or nonresident individual, is as defined in Section 62, Internal
 196 Revenue Code; or

197 (ii) for a resident or nonresident estate or trust, is as calculated in Section 67(e),
 198 Internal Revenue Code.

199 (b) "Corporation" includes:

200 (i) an association;

201 (ii) a joint stock company; and

202 (iii) an insurance company.

203 (c) "Distributable net income" is as defined in Section 643, Internal Revenue Code.

204 (d) "Employee" is as defined in Section 59-10-401.

205 (e) "Employer" is as defined in Section 59-10-401.

206 (f) "Federal taxable income":

207 (i) for a resident or nonresident individual, means taxable income as defined by Section
 208 63, Internal Revenue Code; or

209 (ii) for a resident or nonresident estate or trust, is as calculated in Section 641(a) and
 210 (b), Internal Revenue Code.

211 (g) "Fiduciary" means:

212 (i) a guardian;

213 (ii) a trustee;