

Senator Daniel Hemmert proposes the following substitute bill:

PROPERTY TAX EXEMPTION FOR WILDFIRE

PREVENTION

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel Hemmert

House Sponsor: _____

LONG TITLE

General Description:

This bill provides for a property tax exemption for wildfire prevention efforts on certain property.

Highlighted Provisions:

This bill:

▶ provides for a property tax exemption for wildfire prevention efforts on certain property; and

▶ gives rulemaking authority to the Division of Forestry, Fire, and State Land to certify the amount of a property tax exemption for wildfire prevention.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

ENACTS:

59-2-1118, Utah Code Annotated 1953



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

27 Section 1. Section **59-2-1118** is enacted to read:

28 **59-2-1118. Exemption for wildfire prevention effort.**

29 (1) As used in this section:

30 (a) "Claimant" means the owner of qualifying land.

31 (b) "Division" means the Division of Forestry, Fire, and State Lands created in Section
32 [65A-1-4](#).

33 (c) "Fire prevention effort" means an effort completed and paid for by the owner of
34 qualifying land to prevent the spread of wildfire to adjoining land from the qualifying land.

35 (d) "Qualifying land" means a parcel of land determined by the department:

36 (i) to be at risk for spreading wildfire to adjoining land; and

37 (ii) as not located in an urban area.

38 (2) In accordance with this section, a claimant may receive a property tax exemption to
39 reduce the claimant's property tax liability on the qualifying land for the next calendar year
40 after a calendar year in which the claimant pays for fire prevention effort on the claimant's
41 qualifying land.

42 (3) A claimant shall:

43 (a) submit to the division evidence of fire prevention effort to receive certification of
44 the claimant's tax exemption amount; and

45 (b) on or before May 1 of the calendar year following the year in which the claimant
46 paid for fire prevention effort on the claimant's qualifying land, submit to the county in which
47 the qualifying land is located an application for a property tax exemption described in
48 Subsection (2) that includes the certification described in Subsection (3)(a).

49 (4) The division shall make rules in accordance with Title 63G, Chapter 3, Utah
50 Administrative Rulemaking Act, to determine:

51 (a) if a claimant's land is:

52 (i) at risk for spreading wildfire to adjoining land; and

53 (ii) not located in an urban area.

54 (b) if fire prevention effort completed and paid for by a claimant is an activity that
55 qualifies for the property tax exemption;

56 (c) the total amount of a claimant's property tax exemption; and

57 (d) procedures for certifying a property tax exemption amount under this section.

58 (5) (a) A claimant may not receive a property tax exemption under this section that
59 exceeds 80% of the claimant's property tax liability on the qualifying land for a calendar year.

60 (b) A county may not allow a claimant to carry forward to the next calendar year a
61 portion of a property tax exemption amount certified for the current calendar year.

62 (6) A county shall create a form for an application under this section.

63 Section 2. **Contingent effective date.**

64 This bill takes effect on January 1, 2021, if the amendment to the Utah Constitution
65 proposed by S.J.R. 11, Proposal to Amend the Utah Constitution -- Property Tax Exemption
66 for Fire Prevention, 2019 General Session, passes the Legislature and is approved by a majority
67 of those voting on it at the next regular general election.