

121 (viii) except for payments described in Subsection (8)(a)(ii)(E), payments received
 122 under the Social Security Act;

123 (ix) state unemployment insurance amounts;

124 (x) nontaxable interest received from any source;

125 (xi) workers' compensation;

126 (xii) the gross amount of "loss of time" insurance; and

127 (xiii) voluntary contributions to a tax-deferred retirement plan.

128 ~~[(7)]~~ (9) (a) "Property taxes accrued" means property taxes, exclusive of special
 129 assessments, delinquent interest, and charges for service, levied on 35% of the fair market
 130 value, as reflected on the assessment ~~Œ→~~ [rote] roll ~~←Œ~~, of a claimant's residence in this state.

131 (b) For a mobile home, "property taxes accrued" includes taxes imposed on both the
 132 land upon which the home is situated and on the structure of the home itself, whether classified
 133 as real property or personal property taxes.

134 ~~[(c)(i) Beginning on January 1, 1999, for a claimant who owns a residence, "property~~
 135 ~~taxes accrued" are the property taxes described in Subsection (7)(a) levied for the calendar year~~
 136 ~~on 35% of the fair market value of the residence as reflected on the assessment roll.]~~

137 ~~[(ii)]~~ (c) The [amount] relief described in Subsection ~~[(7)(c)(i)]~~ (9)(a) constitutes:

138 ~~[(A)]~~ (i) a tax abatement for the poor in accordance with Utah Constitution, Article
 139 XIII, Section 3; and

140 ~~[(B)]~~ (ii) the residential exemption provided for in Section 59-2-103.

141 (d) (i) For purposes of this Subsection ~~[(7)]~~ (9), property taxes accrued are levied on
 142 the lien date.

143 (ii) If a claimant owns a residence on the lien date, property taxes accrued mean taxes
 144 levied on the lien date, even if that claimant does not own a residence for the entire year.

145 (e) When a household owns and occupies two or more different residences in this state
 146 in the same calendar year, property taxes accrued shall relate only to the residence occupied on
 147 the lien date by the household as [its] the household's principal place of residence.

148 (f) (i) If a residence is an integral part of a large unit such as a farm or a multipurpose
 149 or multidwelling building, property taxes accrued shall be ~~[the same percentage of the total~~
 150 ~~property taxes accrued as]~~ calculated on the percentage that the value of the residence is of the
 151 total value of the unit.