

**Senator Daniel Hemmert** proposes the following substitute bill:

**PROPERTY TAX ABATEMENT FOR WILDFIRE  
PREVENTION**

2020 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Daniel Hemmert**

House Sponsor: Casey Snider

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**LONG TITLE**

**General Description:**

This bill provides a property tax abatement related to wildfire prevention on certain property.

**Highlighted Provisions:**

This bill:

- ▶ provides for an abatement of property taxes owed on certain property if the property owner pays an expense related to wildfire prevention; and
- ▶ gives rulemaking authority to the Division of Forestry, Fire, and State Lands to:
  - identify which property and which expenses qualify for the abatement; and
  - establish a process for issuing property tax abatement documents.

**Money Appropriated in this Bill:**

This bill appropriates in fiscal year 2021:

- ▶ to the Department of Natural Resources -- Forestry, Fire, and State Lands, as an ongoing appropriation:
  - from the Sovereign Lands Management Account, \$10,000.
- ▶ to the Department of Natural Resources -- Forestry, Fire, and State Lands, as a one-time appropriation:



- from the Sovereign Lands Management Account, One-time, \$40,000.

**Other Special Clauses:**

This bill provides a contingent effective date.

**Utah Code Sections Affected:**

ENACTS:

**59-2-2001**, Utah Code Annotated 1953

**59-2-2002**, Utah Code Annotated 1953

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

Section 1. Section **59-2-2001** is enacted to read:

**Part 20. Tax Abatement for Wildfire Preparedness**

**59-2-2001. Definitions.**

As used in this part:

- (1) "Claimant" means an owner of qualifying property.
- (2) "Division" means the Division of Forestry, Fire, and State Lands created in Section [65A-1-4](#).

(3) "Property tax abatement document" means a document issued by the division under Subsection [59-2-1902](#)(4).

(4) "Qualifying property" means real property that the division determines is at high risk for wildfire.

(5) "Wildfire preparedness action" means one or more expenses paid by a claimant during a calendar year to reduce the risk of wildfire on the claimant's qualifying property.

Section 2. Section **59-2-2002** is enacted to read:

**59-2-2002. Tax abatement for wildfire preparedness and mitigation.**

(1) In accordance with this section, a county shall abate the property taxes owed on a claimant's qualifying property:

(a) for the calendar year immediately following the calendar year in which a wildfire preparedness action occurs; and

(b) in an amount equal to the lesser of:

- (i) the amount of the wildfire preparedness action; or
- (ii) 80% of the claimant's property tax liability on the qualifying property for the

57 calendar year in which the claimant receives the abatement.

58 (2) To receive the abatement described in Subsection (1)(a), no later than September 1  
59 of the calendar year immediately following the calendar year in which the wildfire  
60 preparedness action occurs, the claimant shall submit to the county:

61 (a) an application on a form prescribed by the commission; and

62 (b) a copy of the property tax abatement document.

63 (3) (a) After receipt of the items described in Subsection (2), the county shall abate the  
64 claimant's property tax liability in accordance with Subsection (1).

65 (b) (i) Except as provided in Subsection (3)(b)(ii), the county shall apply the abatement  
66 proportionately to each taxing entity.

67 (ii) The abatement does not apply to a property tax levied by any of the following that  
68 is authorized to provide fire protection services, paramedic services, emergency services, or  
69 law enforcement services, including extended police protection services:

70 (A) a local district as defined in Section [17B-1-102](#); or

71 (B) a special service district as defined in Section [17D-1-102](#).

72 (4) (a) To obtain a property tax abatement document, a property owner shall submit to  
73 the division proof of a wildfire preparedness action.

74 (b) If the division determines that the property owner qualifies for a property tax  
75 abatement under this section, the division shall provide the property owner a written property  
76 tax abatement document that states:

77 (i) that the property owner qualifies for a property tax abatement under this section;  
78 and

79 (ii) the amount of the wildfire preparedness action as provided in the proof submitted  
80 to the division in accordance with Subsection (4)(a).

81 (5) The division shall make rules in accordance with Title 63G, Chapter 3, Utah  
82 Administrative Rulemaking Act, to establish:

83 (a) a process and standards for determining whether a property owner qualifies for a  
84 property tax abatement under this section; and

85 (b) procedures for issuing a property tax abatement document.

86 **Section 3. Appropriation.**

87 The following sums of money are appropriated for the fiscal year beginning July 1,

88 2020, and ending June 30, 2021. These are additions to amounts previously appropriated for  
89 fiscal year 2021. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures  
90 Act, the Legislature appropriates the following sums of money from the funds or accounts  
91 indicated for the use and support of the government of the state of Utah.

92 ITEM 1

93	<u>To Department of Natural Resources - Forestry, Fire, and State Lands</u>	
94	<u>From Sovereign Lands Management Account</u>	<u>\$10,000</u>
95	<u>From Sovereign Lands Management Account, One-time</u>	<u>\$40,000</u>
96	<u>Schedule of Programs:</u>	
97	<u>Fire Management</u>	<u>\$50,000</u>

98 The Legislature intends that the appropriation under this section be used by the Division  
99 of Forestry, Fire, and State Lands to carry out the requirements of Section [59-2-2002](#).

100 **Section 4. Contingent effective date.**

101 This bill takes effect on January 1, 2022, if the amendment to the Utah Constitution  
102 proposed by S.J.R. 10, Proposal to Amend Utah Constitution -- Property Tax Exemption for  
103 Wildfire Prevention, 2020 General Session, passes the Legislature and is approved by a  
104 majority of those voting on it at the next regular general election.