

121 the annual statement described in Subsection (8)(c) after March 1 if the property owner:

122 (i) files the annual statement on or before March 31; and

123 (ii) includes a statement of facts establishing that the property owner was unable to file

124 the annual statement on or before March 1 due to one of the following conditions and no other

125 responsible party was capable of filing the annual statement:

126 (A) a medical emergency of the property owner, an immediate family member of the
127 property owner, or the property owner's agent;

128 (B) the death of the property owner, an immediate family member of the property
129 owner, or the property owner's agent; or

130 (C) other extraordinary and unanticipated circumstances.

131 ~~[(10)]~~ (9) (a) For purposes of this Subsection ~~[(10)]~~ (9), "exclusive use exemption" is
132 as defined in Section 59-2-1101.

133 (b) ~~[(i)]~~ For purposes of Subsection (1)(a), ~~[and except as provided in Subsections~~
134 ~~(10)(b)(ii) and (iii);]~~ when a person acquires property on or after January 1 that qualifies for an
135 exclusive use exemption, that person may apply for the exclusive use exemption on or before
136 the later of:

137 ~~[(A)]~~ (i) the day set by rule as the deadline for filing a property tax exemption
138 application; or

139 ~~[(B)]~~ (ii) ~~H→~~ [30] 120 ←H days after the day on which the ~~H→~~ [acquired] ~~←H~~ property
139a ~~H→~~ [F] is acquired [+qualifies

140 for an exclusive use exemption] ~~←H~~ .

141 ~~[(ii) Notwithstanding Subsection (10)(b)(i), a person who acquires property on or after~~
142 ~~January 1, 2004, and before January 1, 2005, that qualifies for an exclusive use exemption, may~~
143 ~~apply for the exclusive use exemption for the 2004 calendar year on or before September 30,~~
144 ~~2005.]~~

145 ~~[(iii) Notwithstanding Subsection (10)(b)(i), a person who acquires property on or after~~
146 ~~January 1, 2005, and before January 1, 2006, that qualifies for an exclusive use exemption, may~~
147 ~~apply for the exclusive use exemption for the 2005 calendar year on or before the later of:]~~

148 ~~[(A) September 30, 2005; or]~~

149 ~~[(B) 30 days after the day on which the property is acquired.]~~

150 ~~[(H)]~~ (10) (a) Notwithstanding Subsection (1)(c), if an application for an exemption is
151 filed under Subsection ~~[(10)]~~ (9), a county board of equalization shall send a copy of the