

Property Tax

Abatement, Deferral and Exemption Programs for Individuals



Utah State Tax Commission

Property Tax Division

210 North 1950 West
Salt Lake City, Utah 84134
801-297-3600
1-800-662-4335 ext. 3600
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

General Information

Utah law allows Utah residents five types of property tax relief:

- Circuit Breaker
- Veterans with a Disability Exemption
- Active or Reserve Duty Armed Forces Exemption (see Utah Code §§59-2-1104 & 1105)
- Blind Exemption
- Indigent Abatement/Deferral

Specific information and application forms are available in the office of each county. Call your county auditor's or treasurer's office for clarification, deadlines and to answer questions not covered in this publication.

Excluding applicants for the veterans with a disability exemption, all other applicants for tax relief must be U.S. citizens or qualify to be legally present in the U.S. under 8 U.S.C. 1641.

Circuit Breaker

Eligibility

This tax credit is available to the following persons whose 2015 household income was less than \$31,845:

- homeowners and mobile homeowners who are at least 66 years of age,
- renters who are at least 66 years of age,
- Utah residents for an entire year, and
- surviving spouses, regardless of age.

Verification of Utah residency and household income is a requirement of eligibility. Only owner-occupied homes or low income renters are eligible.

Abatement

Up to \$943 of property tax can be abated, based on income. For renters, the relief is also based on a percentage of gross rent paid. For homeowners or mobile homeowners, there is an additional credit equal to the tax on 20 percent of the fair market value of the residence.

Filing Requirements

Homeowners and mobile homeowners must submit a completed application to their local county government by September 1.

Renters must file application form **TC-90CB, Renter Refund Application**, and submit the completed form to the Utah State Tax Commission (210 N 1950 W, Salt Lake City UT 84134) by December 31.

For more information or assistance, contact the Utah State Tax Commission's Taxpayer Services Division at (801) 297-2200 or 1-800-662-4335.

To order a form through our automated forms system, call (801) 297-6700.

Veterans with a Disability Exemption

Eligibility

This exemption is available to veterans disabled in military service, their unmarried surviving spouse or minor orphans.

Exemption

The exemption is up to \$253,264 of taxable value of a residence, based on the percentage of disability incurred in the line of duty and on the unemployability classification. The exemption can also be applied toward tangible personal property, such as motor vehicles. No exemption is allowed for any disability below 10 percent.

Filing Requirements

An application with proof of military service and proof of disability (or death) must be on file with the county where the eligible property is located.

Active or Reserve Duty Armed Forces Exemption

Eligibility

This exemption is available to active or reserve members of the US Armed Forces on active duty **outside the state** 200 days in a calendar year or 200 **consecutive** days beginning in the prior year.

Exemption

The exemption amount equals the total taxable value of the claimant's primary residence.

Filing Requirements

Claimant must be property owner of record as of January 1 and must file on or before September 1 of the **year after the year** of qualifying service. Verifying military documentation including orders for qualifying active or reserve service must accompany the application. Claimant must apply each year.

Blind Exemption

Eligibility

The blind exemption is available to all legally blind property owners, their unmarried surviving spouse or minor orphans. There are no income or age requirements.

Exemption

Up to \$11,500 of the taxable value of real and tangible personal property is exempt from property tax.

Filing Requirements

File by September 1. First year's application must be accompanied by an ophthalmologist signed statement (also, death certificate, if appropriate). All claims must be made with the county.

Indigent Abatement or Deferral

Eligibility

Indigent abatement and deferrals are granted at the discretion of the county legislative body, and are available to people at least 65 years of age with a 2015 income of less than \$31,845. In addition, an abatement or deferral is also available to people less than age 65 who demonstrate a disability or extreme hardship. The abatement or deferral can be used only for owner-occupied residences, including mobile homes.

Abatement

The abatement is 50 percent of the tax due, to a maximum of \$943 (Utah Code §59-2-1107).

Filing Requirements

File by September 1 with proof of ownership, income, disability and/or hardship and other information required by the county. Those applying for deferral must also file a clearance statement from the mortgage holder. All claims must be made with the county.

Deferral

The county may elect to defer any or all property taxes until property ownership changes. This means that property taxes will be assessed, but there will be no need to pay the taxes until the home is sold or ownership changes. There will be no delinquency penalty, but interest will accrue annually.

Appeal Rights

If you feel the county has improperly denied your request for property tax exemption, abatement or deferral, you may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of the notification. The appeal should be filed with the county auditor, who will forward the appeal to the State Tax Commission.

Phone your County for Application Forms and Additional Information

County	Phone
Beaver	435-438-6463
Box Elder	435-734-3319/3317
Cache	435-755-1500
Carbon	435-636-3221
Daggett	435-784-3210
Davis	801-451-3332
Duchesne	435-738-1120
Emery	435-381-5106
Garfield	435-676-1109
Grand	435-259-1338
Iron	435-477-8332
Juab	435-623-3410
Kane	435-644-2458
Millard	435-743-5227
Morgan	801-845-4030
Piute	435-577-2840
Rich	435-793-5155
Salt Lake (Treasurer)	801-468-3404
San Juan	435-587-3221
Sanpete	435-835-2142
Sevier	435-893-0401
Summit	435-336-3016
Tooele	435-843-3130
Uintah	435-781-5363
Utah	801-851-8225
Wasatch	435-657-3190
Washington	435-634-5712
Wayne	435-836-1300
Weber	801-399-8400