R884. Tax Commission, Property Tax.
R884-24P. Property Tax.

(1) The purpose of this rule is to provide guidance to property owners required to file an annual statement under Section 59-2-1102 in order to claim a property tax exemption under Subsection 59-2-1101(3)(d) or (e)(a)(iv) or (v).

(2) The annual statement filed pursuant to Section 59-2-1102 shall contain the following information for the specific property for which an exemption is sought:
   (a) the owner of record of the property;
   (b) the property parcel, account, or serial number;
   (c) the location of the property;
   (d) the tax year in which the exemption was originally granted;
   (e) a description of any change in the use of the real or personal property since January 1 of the prior year;
   (f) the name and address of any person or organization conducting a business for profit on the property;
   (g) the name and address of any organization that uses the real or personal property and pays a fee for that use that is greater than the cost of maintenance and utilities associated with the property;
   (h) a description of any personal property leased by the owner of record for which an exemption is claimed;
   (i) the name and address of the lessor of property described in Subsection (2)(h);
   (j) the signature of the owner of record or the owner's authorized representative; and
   (k) any other information the county may require.

(3) The annual statement shall be filed:
   (a) with the county legislative body in the county in which the property is located;
   (b) on or before March 1; and
   (c) using:
      (i) Tax Commission form PT-21, Annual Statement for Continued Property Tax Exemption; or
      (ii) a form that contains the information required under Subsection (2).

KEY: taxation, personal property, property tax, appraisals
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