Utah!

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Property Tax

Abatement, Deferral and Exemption Programs for Individuals

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:

1. Circuit Breaker
   - Renter Refund (Utah Code §59-2-1209)
   - Homeowner Low Income Abatement (UC §59-2-1208)
2. Veterans with a Disability Exemption (UC §§59-2-1903 & 1904)
3. Active or Reserve Duty Armed Forces Exemption (see UC §59-2-1902)
4. Blind Exemption (UC §59-2-1106)
5. Indigent Abatement/Deferral (UC §§59-2-1801 – 1805)

Get application forms and more information (including deadlines) from your county auditor's or treasurer's office.

Unless you are applying for the veterans with a disability exemption, you must be a U.S. citizen or legally present in the U.S. (see 8 U.S.C. 1641) to receive tax relief.

Renter Refund (circuit breaker)

Eligibility

To qualify for this tax credit:

1. You are a renter (or a manufactured homeowner who rents a lot).
2. Your 2019 total household income was less than $34,167.
3. You were a Utah resident for the entire year.
4. You are either:
   a. at least 66 years of age, or
   b. an unmarried surviving spouse, regardless of age.

You must be able to prove Utah residency and household income to qualify.

Refund Amount

Up to $1,012 of rent can be refunded, based on income and a percentage of rent paid.

To Apply

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

For more information or help, call the Taxpayer Services Division at 801- 297-6254 or 1-800-662-4335 ext 6254.

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

County Programs for HOMEOWNERS

Homeowner Low Income Abatement (circuit breaker)

Eligibility

To qualify for this tax credit:

1. You are a homeowner or manufactured homeowner.
2. Your home is owner-occupied.
3. Your 2019 total household income was less than $34,167.
4. You were a Utah resident for the entire year.
5. You are either:
   a. at least 66 years of age, or
   b. an unmarried surviving spouse, regardless of age.

You must be able to prove Utah residency and household income to qualify.

Abatement Amount

Up to $1,043 of property tax can be abated, based on income, plus an additional credit equal to the tax on 20 percent of a home's fair market value.

To Apply

Complete an application and submit it to your local county government by September 1.

Veterans with a Disability Exemption

Eligibility

This exemption is available to veterans disabled in military service (at least 10 percent disability), their unmarried surviving spouse or minor orphans.

Exemption Amount

The exemption is up to $271,736 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.

Requirement

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 continuous 365-day period beginning in the prior year.

Exemption Amount

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

Requirements

To receive the exemption you must:

1. apply on or before September 1 of the **year after the year** of qualifying service, and
2. include with your application verifying military documentation including orders for qualifying active or reserve service.

You must apply each year you are eligible. Only one exemption is allowed for each period of qualifying service.

Blind Exemption

Eligibility

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

Exemption Amount

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

Requirements

File the application by September 1 with your county.

Your first year's application must include an ophthalmologist signed statement.

Indigent Abatement or Deferral

Eligibility

Indigent abatement and deferrals are granted at the discretion of your county's legislative body. To qualify:

1. You are a homeowner or manufactured homeowner.
2. Your home is owner-occupied.
3. You have lived in your home for at least 10 months.
4. Your 2019 income was less than $34,167.
5. You either:
   a. are at least 65 years of age, or
   b. can demonstrate a disability or extreme hardship.

Abatement Amount

The abatement is 50 percent of the total tax for the current year, or a maximum of $1,043, whichever is less (UC §59-2-1803).

Requirements

File the application by September 1 with proof of ownership, income, disability and/or hardship and other information your county requires. If applying for a deferral, you must also file a clearance statement from the mortgage holder.

All applications must be filed with the county.

Deferral

The county may choose to defer any or all property taxes until property ownership changes. This means the county will continue to assess taxes but they will not need to be paid until the home is sold or ownership changes. There will be no delinquency penalty, but interest will accrue annually.

Appeal Rights

If you feel you have been wrongly denied property tax exemption, abatement, deferral or renter refund, you may appeal to the Utah State Tax Commission. You must file the appeal within 30 days of the denial notification. File your appeal with the county auditor, who will forward your appeal to the Utah State Tax Commission.

Contact Info

Call your county for application forms and more information.

County	Phone
Beaver	435-438-6463
Box Elder	435-734-3317
Cache	435-755-1706
Carbon	435-636-3221
Daggett	435-784-3210
Davis	801-451-3367
Duchesne	435-738-1228
Emery	435-381-3550
Garfield	435-676-1109
Grand	435-259-1321
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	385-468-8300
San Juan	435-587-3223
Sanpete	435-835-2142
Sevier	435-893-0401
Summit	435-336-3016
Tooele	435-843-3311
Uintah	435-781-5361
Utah	801-851-8109
Wasatch	435-657-3190
Washington	435-634-5712
Wayne	435-836-1300
Weber	801-399-8400