

# 2017 Property Tax Relief Table

(Reference Standard 3 <http://propertytax.utah.gov/library/pdf/standards/standard03.pdf>)

Type		Mandatory or Discretionary	Entity Determining Eligibility	Funded By	Filing Requirements	Eligible Persons	Eligible Property	Amount
<b>Veterans Exemption</b> <i>59-2-1104 to 1105</i>		Mandatory	County	County	Annual Verification by Sept 1; proof of service, proof of disability	Veteran with a disability; spouse or minor orphans; disability ≥ 10%	Primary residence and personal property (non-business)	Credit up to \$255,301 in taxable value, based on percentage of disability
<b>Active Duty Armed Forces Exemption</b> <i>59-2-1104 to 1105</i>		Mandatory	County	County	File by Sept 1 <u>the year after</u> qualifying active duty service was completed, provide evidence of qualifying active duty military service*	Qualified active duty; At least 200 days in calendar year outside the state or 200 consecutive days outside the state beginning in prior year.	Primary residence of military member	Total taxable value of the primary residential property
<b>Blind Exemption</b> <i>59-2-1106</i>		Mandatory	County	County	File annually by Sept 1; ophthalmologist signed statement	Legally blind as defined by statute; spouse or minor orphans; no income requirements	Real and personal property	Credit of \$11,500 in taxable value
<b>Circuit Breaker</b> <i>59-2-1202 to 1220</i>	<b>Homeowner's Credit</b>	Mandatory	County	State General Fund	File annually by Sept 1 with county; signed statement of income	Provide own financial support, 66+ years of age or surviving spouse; income ≤ \$32,101 Utah resident for entire year	Owner-occupied residence	Credit up to \$951 based on annual household income
	<b>Homeowner's Valuation Reduction</b>	Mandatory	County	County	Same as Homeowner's Credit	Same as Homeowner's Credit	Same as Homeowner Credit	Credit equal to tax on 20% of fair market value of residence
	<b>Renter's Credit**</b>	Mandatory	Tax Commission	State General Fund	File annually by Dec 31 with state; signed income statement & gross rent;	Same as Homeowner's Credit	Renter-occupied residence	Credit up to \$951 based on household income & percentage of rent paid
<b>Indigent Abatement</b> <i>59-2-1107 &amp; 1109</i>		Discretionary	County	County	File annually by Sept 1; signed statement of disability or hardship; proof of ownership; other as require by county	65+ years of age, or disabled, or in extreme hardship; income < \$32,101; residing at property at least 10 months of year	Owner-occupied residence	½ tax due, up to \$951
<b>Indigent Deferral</b> <i>59-2-1108 &amp; 1109</i>		Discretionary	County	County	Same as indigent abatement; approval of mortgage or trust deed holder	Same as indigent abatement; hold no income producing assets	Owner-occupied residence	All or any portion of tax; interest accrues; deferral continues until property changes hands.

\*Evidence could include: Military Service or Deployment Order, Letter from commanding officer or Travel Voucher/Subvoucher (DD Form 1351-2) (Military Personnel Office)

\*\* This relief is only indirectly related to property tax; it is to help offset the general tax burden. Contact Jan Duggar Tax Commission 801-297-6220

Utah Code Ann. Sec 59-2-1347 allows a county, for property assessed by the county, or USTC, for property assessed by the Commission, to accept an amount less than the full amount of taxes due, and allows a county to defer the full amount of taxes due “where, in the judgment of the [county legislative body for property assessed by the county, or USTC for property assessed by the Commission], the best human interests and the interests of the state and the county are served.” The statute also allows a county legislative body to grant retroactive adjustments or deferrals.