

## PROPERTY TAX RELIEF

### [2022 Tax Relief Application \(PDF\)](#)

– Early Deadline September 1, 2022, Final Document Deadline December 31, 2022

Summit County offers five different tax relief programs for county property owners. These programs are created by the State of Utah, and administered by Summit County according to the law.

### Property Tax Abatement Programs:

- **Circuit Breaker** - Age & income-based, 66 years old or surviving spouse with household income up to \$35,807.
- **County Hardship Abatement** - 65 years old, or any age disabled, or any age in extreme hardship, with income and adjusted assets that do not exceed \$35,807.
- **Blind Exemption** - legally blind in both eyes, or unmarried surviving spouse or minor orphan of a legally blind person
- **Active Duty Military** - deployed outside of Utah for 200 plus days
- **Veteran with a Disability** - VA disability rating of at least 10%

### Property Tax Deferral:

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If you qualify for property tax deferral, you won't need to pay the tax each year, but it will accrue with interest. The property tax and accrued interest will be due when you sell or dispose of the property or pass away.

Contact the Treasurer's office if you meet the qualifications below. Approval of your mortgage company will be required in writing.

- Property was primary residence as of January 1, 2022
- Resident is at least 75 years old, and is the property owner or grantor of a trust-owned property
- Household income in 2021 less than \$71,615, and liquid resources are less than 20 times the 2021 tax amount
- Market value in 2022 \$810,000 or less
  - OR the owner has owned the residence for a continuous 20 year period as of January 1, 2022

## Common Tax Relief Questions:

- [Can I apply for more than one program?](#)
- [Do I have to apply every year?](#)
- [What counts as household income?](#)
- [What if I missed the deadline to apply?](#)
- [What happens after I apply?](#)
- [What if I move or sell my home?](#)
- [What if my property is in a trust?](#)

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## Contact Us

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Corrie Forsling, Treasurer

**For Property Tax Questions:**

**435-336-3038**

[treasurer@summitcounty.org](mailto:treasurer@summitcounty.org)

60 N. Main

P.O. Box 128

Coalville, UT 84017

Phone: 435-336-3267

[Staff Directory](#)

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