

2023 Property Tax Relief Table

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

Type	Mandatory or Discretionary	Entity Determining Eligibility	Funded By	Filing Requirements	Eligible Persons	Eligible Property	Amount
Veterans Exemption <i>59-2-1903 & 1904</i>	Mandatory	County	County	File by Sept 1; proof of service, proof of disability	Veteran with a disability; unmarried surviving spouse or minor orphans; disability ≥ 10%	Primary residence and non-business personal property	Credit up to \$305,789 in taxable value, based on percentage of disability
Active Duty Exemption <i>59-2-1902</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 a continuous 365-day period outside the state beginning in prior year. §	Primary residence of military member	Total taxable value of the primary residential property
Blind Exemption <i>59-2-1106</i>	Mandatory	County	County	File annually by Sept 1; ophthalmologist signed statement	Legally blind as defined by statute; unmarried surviving spouse or minor orphans; no income requirements	Real and personal property	Credit of \$11,500 in taxable value
Indigent Abatement <i>59-2-1803 & 1804</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 <\$38,369; residing at property at least 10 months of year	Owner-occupied residence	½ tax due, or max. of \$1,186, whichever is less
Indigent Deferral <i>59-2-1802 & 1804</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.
Circuit Breaker (59-2-1202 to 1220)							
Homeowner's Credit	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 <\$38,369 Utah resident for entire year	Owner-occupied residence	Credit up to \$1,186 based on annual household income
Homeowner's Valuation Reduction	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
Renter's Credit †	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 \$1,137 based on household income & percentage of rent paid
CB75+ Deferral <i>59-2-1802 & 1804</i>	Discretionary	County	State General Fund	File annually by Sep 1 with county; proof of residency, proof of age and proof household income and assets	75+ years of age (by year end); income <\$71,614; Household liquid resources* less than 20x amount of taxes levied on property in previous year	Owner-occupied residence valued at ≤100% county median property value OR continuously owned by same owner 20+ years	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/Sub Voucher (DD Form 1351-2) (Military Personnel Office)

§ Also includes unmarried surviving spouse and minor orphan of a veteran who was killed in action or died in the line of duty under active duty exemption.

† This relief is only indirectly related to property tax; it is to help offset the general tax burden.

* "Household liquid resources" means the following resources that are not included in an individual's household income and held by one or more members of the individual's household: (a) cash on hand; (b) money in a checking or savings account; (c) savings certificates; (d) stocks or bonds; and (e) lump sum payments.

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. Please call Jared Rezendes on (385) 499-0553 with further questions.