

General Information

Utah law allows Utah residents six types of property tax relief:

1. ~~Circuit Breaker~~

• ~~General Tax Relief~~

Renter ~~Refund (Utah Code Ann. §59-2-1209)~~

• ~~Homeowner Low Income Abatement Credit (UCA §59-2-1208 Title 59, Chapter 2a, Part 2)~~

2. ~~Homeowner's Credit (UCA Title 59, Chapter 2a, Part 3)~~

Veterans with a Disability Exemption (UCA ~~§§ Title 59-2-1903 & 1904, Chapter 2a, Part 5~~)

3. ~~Active or Reserve Duty Armed Forces Exemption (UCA § Title 59-2-1902, Chapter 2a, Part 6)~~

4. ~~Blind Exemption (UCA §59-2-1106)~~

5. ~~Indigent Low-income Abatement/Deferral (UCA §§ Title 59-2-1801-1805, Chapter 2a, Part 4 and Part 7)~~

6. ~~Property Tax Deferral for Elderly Property owners~~ Owners
(UCA ~~§ Title 59-2-1802.5, Chapter 2a, Part 9~~)

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)~~ Credit

Eligibility

To qualify for this tax credit:

1. ~~You are a renter (or a manufactured homeowner who rents a lot).~~

2. ~~Your 2024/2025 total household income was less than \$42,623/44,221 (UCA §59-2-1202)-2a-101(17)).~~

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~~Credit~~ Amount

~~Up to \$1,312 of rent can be refunded~~ 412 is available, based on income and a percentage of rent paid.

To Apply

Apply online at ~~tap.utah.gov~~ tap.utah.gov. Click the link "File your current renter's ~~refund (circuit breaker)"~~ credit".

Or complete a renter's credit application, 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 Tax Commission at 801- 297-6254 or 1-800-662-4335 ext 6254.

County Programs for HOMEOWNERS

Homeowner Low ~~Income~~ 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 ~~2024~~ 2025 total household income was less than \$~~42,623~~ 44, 221 (UCA §59-~~2-1202~~ 2a-101(17)).
- 4. You were a Utah resident for the entire year.
- 5. You owned the home for the entire calendar year.
- 6. ~~You~~ One of the following three statements is true:
you qualified for the credit in 2025,
you are either:

a. ~~at least 66~~67 years of age, or

b. ~~you are~~ 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,~~312~~412 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 \$~~521,620~~535,459 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 a statement signed by an ophthalmologist.

~~Indigent~~ Low-income Abatement

Eligibility

Indigent abatement is granted by your county's legislative body. To qualify:

1. you must be a homeowner or manufactured homeowner,
2. your home must be owner-occupied,
3. you must live in your home for at least 10 months,
4. your ~~2024~~2025 income must be less than \$~~42,623~~44,221, and
5. you either:
 - a. one of the following three statements is true:
 - you qualified for the credit in 2025,
 - you are at least ~~65~~67 years of age, or

~~b.~~ you can show 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,~~312~~412, whichever is less (see Utah Code Ann. §59-~~2-1803~~2a-401).

Requirements

- ~~•~~ File the application by September 1 with proof of home ownership, income, disability and/or hardship, and other information your county requires.
- ~~•~~ All applications must be filed with the county.

~~Indigent~~Low-income Deferral

A county may offer property tax deferral programs that allow property owners to delay paying their assessed taxes for a certain period of time. Interest will accrue annually, but delinquency penalties won't be assessed during the deferral period. There may be multiple deferral programs in a county, each with different eligibility requirements. To learn more about available deferral programs and eligibility, contact your county.

~~Property Tax Mandatory Senior~~ Deferral ~~for Elderly Property Owners~~Program

Eligibility

To qualify for this property tax deferral:

- ~~1.~~ you must be at least 75 years old;
- ~~2.~~ you cannot be claimed as a dependent or receive a tax credit on another person's federal tax return;
- ~~3.~~ you are claiming the deferral for your single-family, primary residence;
- ~~4.~~ as of Jan. 1, ~~2025~~2026, either:
 - ~~a.~~ the assessed value of your property must not be more than the county median property value, or
 - ~~b.~~ you must have owned the residence for 20 continuous years;
- ~~5.~~ you have no delinquent property taxes, tax notice charges or outstanding penalties or interest;

6. — the holder of each mortgage or trust deed outstanding on the residence will approve the referral in writing;

7. — your ~~2024~~2025 total household income was not more than ~~\$85,246~~88,442; and

8. — your household liquid resources (cash on hand, checking or savings accounts, savings certificates and stocks/bonds held by anyone in the household) are less than 20 times the amount of taxes that were levied on the property in ~~2024~~2025.

Deferral Amount

Deferred taxes will accrue interest at half the normal rate.

If eligible, you may defer property taxes each year you apply. You must reapply each year to continue the deferral. If you do not reapply, the total amount of the deferred taxes will become due the following year.

The deferral will continue until you fail to reapply, you sell the residence, or ownership is transferred to anyone except a surviving spouse.

Requirements

- — File the application by September 1 with proof of home ownership, income and other information your county requires.
- — File the application with the county.
- — You must apply each year you are eligible.

Appeal Rights

~~If you feel you have been wrongly denied property tax exemption, abatement, deferral or renter refund, your application for relief is denied, you may appeal to the Utah State Tax Commission. You must file the appeal within 30 days of the denial notification. File your~~

Renter Credit

If you believe a renter credit was wrongly denied, appeal to the Utah State Tax Commission.

Property Tax

An appeal for denials of property tax exemptions, abatements or deferrals must be filed with the county auditor, who will then 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 801-451-3331

Duchesne 435-738-1228

Emery 435-381-5106

Garfield 435-676-1120

Grand 435-259-1321

Iron 435-477-8330

Juab 435-623-3410

Kane 435-644-2458

Millard 435-743-5227

Morgan 801-845-4032

Piute 435-577-2840

Rich 435-793-5155

Salt Lake 385-468-8300

San Juan 435-587-3223 ext. 4113

Sanpete 435-835-2142

Sevier 435-893-0401

Summit 435-336-3038

Tooele 435-843-3312

Uintah 435-781-5361

Utah 801-851-8110

Wasatch 435-657-3191

Washington 435-301-7220

Wayne 435-836-1300

Weber 801-399-8489