

PROPERTY TAX RELIEF  
POLICY AND PROCEDURE

STATEMENT OF POLICY

I. DEFINITION:

Tax abatement shall mean any reduction in the assessed value of property owned by veterans with a service related disability and/or blind persons;

Reductions of taxes charged to qualifying indigent and/or senior citizen property owners; and certain reductions in taxes levied granted in settlement with the County Commissioners. Tax abatement may be provided through the following methods:

- A. Statutory exemption of assessed value and/or abatement of taxes assessed.

II. STATUTORY EXEMPTIONS AND ABATEMENT

- A. A veteran with a service related disability or veteran with a service related disability widow's or minor orphaned children's exemption of assessed value may be Granted under the provisions of *Utah Code Ann. 59-2-1104 and 59-2-1105.*
- B. A blind person's or blind person's widow's exemption of assessed value may be granted under the provisions of *Utah Code Ann. 59-2-1106.*
- C. An indigent abatement of taxes assessed may be granted as set forth in *Utah Code Ann. 59-2-1107 through 59-2-1109.*
- D. A circuit breaker tax credit may be granted as provided in *Utah Code Ann. 59-2-1201 through 59-2-1220.*
- E. Eligibility requirements and filing procedures are prescribed under the respective exemption and adjustment statutes cited above, by the regulations issued by the State Tax Commission and policies and procedures adopted by the Sanpete County Commissioners.
- F. No taxpayer may receive more than one of the County-funded exemptions or adjustments, those being the Veteran with a service related disability Exemption, the Blind Exemption, or the Indigent Abatement. However, a taxpayer may receive the State Circuit Breaker tax credit in addition to any one of the County-funded tax relief programs.
- G. Retroactive adjustments for prior years will not be granted. A taxpayer requesting relief for prior years' taxes must apply for a settlement of taxes levied as provided in *Utah Code Ann. 59-2-1347.*
- H. Taxpayers with more than one parcel (their primary residential property) in their name will not qualify for County funded tax abatement.

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**III. SETTLEMENT OF TAXES CHARGED:**

All request for property tax relief under paragraph II above are to be referred to the County Auditor's Office for formal application and processing to the County Commissioners, or the County Board of Equalization, in accordance with the attached Schedule, Exhibit "A".

The Hardship Income Tax Credit Levels set forth therein may be adjusted annually by the County Auditor, pursuant to the then-most-current information available concerning the Circuit Breaker Income Level Index provided by Utah State Tax Commission.

- IV. A. Under *Utah Code Ann. 59-2-1108*, the County Commissioners acting as the Board of Equalization, are required to authorize the granting or denial of all indigent abatements.
- B. Under *Utah Code Ann. 59-2-1102*, the County Commissioners, acting as the Board of Equalization, are required to authorize the granting or denial of exemptions of assessed value.
- C. All such actions should be duly recorded in the minutes of the respective board meetings.

Exhibit 'A'

**HARDSHIP INCOME TAX CREDIT LEVELS**  
Maximum of 50% of tax charged, not to exceed \$909.00

<b>2013 HOUSEHOLD INCOME</b>	<b>HARDSHIP MAXIMUM TAX CREDIT</b>
\$ 0.00 TO \$10,433.00	UP TO \$909.00
\$10,434.00 TO \$13,913.00	UP TO \$793.00
\$13,914.00 TO \$17,389.00	UP TO \$680.00
\$17,390.00 TO \$20,867.00	UP TO \$509.00
\$20,868.00 TO \$24,347.00	UP TO \$396.00
\$24,348.00 TO \$27,618.00	UP TO \$227.00
\$27,619.00 TO \$30,688.00	UP TO \$112.00