- 2021 General Session

S.B. 52 Property Tax Deferral Modifications

Date	Action	Location	Vote
12/21/2020	Bill Numbered but not Distributed	Legislative Research and General Counsel	
2/1/2021	Senate Comm - Favorable Recommendation	Senate Revenue and Taxation Committee	7 0 2
2/16/2021	Senate/ substituted from # 0 to # 2	Senate 2nd Reading Calendar	Voice vote
2/16/2021	Senate/ passed 2nd reading	Senate 3rd Reading Calendar	23 5 1
2/17/2021	Senate/ floor amendment # 1	Senate 3rd Reading Calendar	Voice vote
2/17/2021	Senate/ passed 3rd reading	Clerk of the House	25 0 4
2/17/2021	Senate/ to House	Clerk of the House	
3/1/2021	House Comm - Amendment Recommendation # 2	House Political Subdivisions Committee	9 0 1
3/1/2021	House Comm - Favorable Recommendation	House Political Subdivisions Committee	8 1 1
3/5/2021 (9:48:13 PM)	House/ failed	Clerk of the House	29 43 3
3/5/2021	Senate/ filed	Senate file for bills not passed	

- 2022 General Session

S.B. 25 Property Tax Deferral Amendments

Date	Action	Location	Vote
12/14/2021	Bill Numbered but not Distributed	Legislative Research and General Counsel	
1/26/2022	Senate Comm - Substitute Recommendation from # 0 to # 2	Senate Revenue and Taxation Committee	7 0 2
1/26/2022	Senate Comm - Favorable Recommendation	Senate Revenue and Taxation Committee	5 0 4
2/1/2022	Senate/ passed 2nd reading	Senate 3rd Reading Calendar	24 1 4
2/2/2022	Senate/ passed 3rd reading	Clerk of the House	28 0 1
2/11/2022	House Comm - Favorable Recommendation	House Revenue and Taxation Committee	10 0 3
3/2/2022	House/ floor amendment # 1	House 3rd Reading Calendar for Senate bills	Voice vote
3/2/2022	House/ passed 3rd reading	Senate Secretary	66 1 8
3/3/2022	Senate/ concurs with House amendment	House Speaker	27 1 1
3/15/2022	Senate/ to Governor	Executive Branch - Governor	
3/23/2022	Governor Signed	Lieutenant Governor's office for filing	

S.B. 25 2nd Substitute: Summary

(April 27, 2022)

1. 75 years old or older during year of application (44)

   (a) who is 75 years old or older on or before December 31 of the year in which the individual applies for a deferral under this part;

2. Household income not to exceed 200% of homeowner's credit (59-2-1208) (46)

   (b) whose household income does not exceed 200% of the maximum household income certified to a homeowner's credit described in Section 59-2-1208

3. Liquid reserves not to exceed 20 times of property taxes of prior year (48)

   (c) whose household liquid resources do not exceed 20 times the amount of property taxes levied on the owner's residence for the preceding calendar year.

4. County 'may' defer in 2022 and 'shall' defer after 1 January 2025 (101, 103)

   (a) on or after January 1, 2022, may defer a tax on an attached single-family residence or a detached single-family residence; or (b) on or after January 1, 2025, shall defer a tax on an attached single-family residence or a detached single-family residence.

5. Must be eligible owner's primary residence on January 1st (109)

   (b) the single-family residence was the eligible owner's primary residence as of January 1 of the year for which the eligible owner applies for a deferral.

6. No greater than 100% of median value in county (112) -or- owner has continuously owned for 20-years (114)

   the value of the single-family residence for the year for which the eligible owner applies for a deferral is no greater than 100% of the median property value of attached and detached single-family residences within the county; or (ii) the eligible owner has owned the single-family residence for a continuous 20 year period as of January 1 of the year for which the eligible owner applies for a deferral;

7. Holder of mortgage gives written approval (117)

   And (d) the holder of each mortgage or trust deed outstanding on the single-family residence gives written approval of the deferral.

8. Taxes accumulate with interest (123)

   Taxes deferred by the county accumulate with interest as a lien against the residential property, as described in Subsection (8),

9. Taxes deferred until owner sells or otherwise disposes of property (124)

   until the owner sells or otherwise disposes of the residential property.

10. Interest is at 50% of delinquent rate (133)

bear interest at an interest rate equal to 50% of the rate described in Subsections 59-2-1331(2)(c) and (d)

11. Indigent, during deferral, may not be subject to tax sale (137)

If the owner of residential property that is granted deferral under this section is an indigent individual, during the period of deferral the county may not subject the residential property to a tax sale.

12. Property Tax Deferral Restricted Account outlined (139)

Upon written application from a county in a form prescribed by the commission, the commission shall reimburse the county for the amount of any tax that the county defers in accordance with Subsections (3) through (6).

13. File annually before September 1 or county can extend to December 31 (162)

an applicant for deferral or abatement for the current tax year shall annually file an application on or before September 1 with the county in which the applicant's property is located.

14. Appropriation language of $8m (297)

The following sums of money are appropriated for the fiscal year beginning July 1, 2022, and ending June 30, 2023. These are additions to amounts previously appropriated for fiscal year 2023. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

ITEM 1 To Utah State Tax Commission -- Tax Administration From General Fund, One-time $8,000,000 Schedule of Programs: Property Tax Deferral $8,000,000. The Legislature intends that: (1) appropriations provided under this section be used to reimburse counties for deferred property taxes in accordance with Section 59-2-1802; and (2) under Section 63J-1-603, appropriations provided under this section not lapse at the close of fiscal year 2023 and the use of any nonlapsing funds is limited to reimbursing counties for deferred property taxes in accordance with Section 59-2-1802.

15. Retroactive to January 1, 2022 (307)

This bill has retrospective operation to January 1, 2022.

Bill Sponsor:	Floor Sponsor:
	
Sen. Fillmore, Lincoln	Rep. Spendlove, Robert M.

- **Drafting Attorney:** Christine R. Gilbert
- **Fiscal Analyst:** Maddy Oritt

Enrolled S.B. 25

PROPERTY TAX DEFERRAL AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: Robert M. Spendlove

LONG TITLE
General Description:

This bill modifies the deferral provisions of the Property Tax Act.

Highlighted Provisions:

This bill:

- defines terms;
- addresses property tax deferral for certain owners of a single-family residence;
- modifies the interest rate that applies to deferred property taxes;
- clarifies the required contents of an application for a deferral;
- directs the State Tax Commission to reimburse a requesting county for the amount of any property taxes that the county defers during a specified time period;
- addresses repayment of any money a county receives; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

This bill appropriates in fiscal year 2023:

- to the Utah State Tax Commission -- Tax Administration -- Property Tax Deferral, as a one-time appropriation:
  - from the General Fund $8,000,000.

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2-1801, as enacted by Laws of Utah 2019, Chapter 453

59-2-1802, as enacted by Laws of Utah 2019, Chapter 453
59-2-1804, as enacted by Laws of Utah 2019, Chapter 453
63I-2-263, as last amended by Laws of Utah 2021, First Special Session, Chapter 4
63J-1-602.2, as last amended by Laws of Utah 2021, Chapters 179, 344, 412, 421, and 424

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-1801** is amended to read:

59-2-1801. Definitions.

As used in this part:

(1) "Abatement" means a tax abatement described in Section 59-2-1803.

(2) "Deferral" means a tax deferral described in Section 59-2-1802.

(3) "Eligible owner" means an owner of an attached or a detached single-family residence:

(a) who is 75 years old or older on or before December 31 of the year in which the individual applies for a deferral under this part;

(b) whose household income does not exceed 200% of the maximum household income certified to a homeowner's credit described in Section 59-2-1208; and

(c) whose household liquid resources do not exceed 20 times the amount of property taxes levied on the owner's residence for the preceding calendar year.

(4) "Household" means the same as that term is defined in Section 59-2-1202.

(5) "Household income" means the same as that term is defined in Section 59-2-1202.

(6) "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.
[~~(3)~~] (7) "Indigent individual" is a poor individual as described in Utah Constitution, Article XIII, Section 3, Subsection (4), who:
(a) (i) is at least 65 years old; or
(ii) is less than 65 years old and:
(A) the county finds that extreme hardship would prevail on the individual if the county does not defer or abate the individual's taxes; or
(B) the individual has a disability;
(b) has a total household income, as defined in Section 59-2-1202, of less than the maximum household income certified to a homeowner's credit described in [~~Subsection 59-2-1208(1)~~] Section 59-2-1208;
(c) resides for at least 10 months of the year in the residence that would be subject to the requested abatement or deferral; and
(d) cannot pay the tax assessed on the individual's residence when the tax becomes due.
[~~(4)~~] (8) "Property taxes due" means the taxes due on an indigent individual's property:
(a) for which a county granted an abatement under Section 59-2-1803; and
(b) for the calendar year for which the county grants the abatement.
[~~(5)~~] (9) "Property taxes paid" means an amount equal to the sum of:
(a) the amount of property taxes the indigent individual paid for the taxable year for which the indigent individual applied for the abatement; and
(b) the amount of the abatement the county grants under Section 59-2-1803.
[~~(6)~~] (10) "Relative" means a spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or a spouse of any of these individuals.
[~~(7)~~] (11) "Residence" means real property where an individual resides, including:
(a) a mobile home, as defined in Section 41-1a-102; or
(b) a manufactured home, as defined in Section 41-1a-102.

Section 2. Section **59-2-1802** is amended to read:
59-2-1802. Tax deferral.
(1) (a) In accordance with this part and after giving notice to the taxpayer, a county may defer a tax on residential property [~~after giving notice to the taxpayer~~], allowing the taxpayer to pay the tax at a later date.
(b) In determining a deferral, a county shall consider an asset transferred to a relative by an applicant for deferral, if the transfer took place during the three years prior to the day on which the applicant applied for deferral.
(2) A county may grant a deferral described in Subsection (1) at any time:
(a) after the holder of each mortgage or trust deed outstanding on the property gives written approval of the application; and
(b) if the applicant is not the owner of income-producing assets that could be liquidated to pay the tax.
(3) In accordance with this part, if the conditions described in Subsection (4) are satisfied, a county:
(a) on or after January 1, 2022, may defer a tax on an attached single-family residence

or a detached single-family residence; or

(b) on or after January 1, 2025, shall defer a tax on an attached single-family residence or a detached single-family residence.

(4) The conditions described in Subsection (3) are as follows:

(a) the owner of the single-family residence is:

(i) an eligible owner; or

(ii) a trust described in Section 59-2-1805 for which the grantor is an eligible owner;

(b) the single-family residence was the eligible owner's primary residence as of January 1 of the year for which the eligible owner applies for a deferral;

(c) (i) subject to Subsection (5), the value of the single-family residence for the year for which the eligible owner applies for a deferral is no greater than 100% of the median property value of attached and detached single-family residences within the county; or

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(ii) the eligible owner has owned the single-family residence for a continuous 20 year period as of January 1 of the year for which the eligible owner applies for a deferral; and

(d) the holder of each mortgage or trust deed outstanding on the single-family residence gives written approval of the deferral.

(5) The values described in Subsection (4)(c) are based on the county assessment roll for the county in which the single-family residence is located.

(6) For purposes of Subsection (4)(c)(ii), if a single-family residence is transferred between an eligible owner and a trust described in Section 59-2-1805, ownership is considered continuous if the eligible owner is the grantor of the trust.

[~~(3)~~] (7) Taxes deferred by the county accumulate with interest as a lien against the residential property, as described in Subsection [~~(4)~~] (8), until the owner sells or otherwise disposes of the residential property.

[~~(4)~~] (8) Deferred taxes under this section:

[~~(a) bear interest at an interest rate equal to the lesser of:~~]

[~~(i) 6%; or~~]

[~~(ii) the federal funds rate target:~~]

[~~(A) established by the Federal Open Markets Committee; and~~]

[~~(B) that exists on the January 1 immediately preceding the day on which the taxes are deferred; and~~]

(a) bear interest at an interest rate equal to 50% of the rate described in Subsections 59-2-1331(2)(c) and (d); and

(b) have the same status as a lien as described in Sections 59-2-1301 and 59-2-1325.

[~~(5)~~] (9) If the owner of residential property that is granted deferral under this section is an indigent individual, during the period of deferral the county may not subject the residential property to a tax sale.

(10) (a) Upon written application from a county in a form prescribed by the commission, the commission shall reimburse the county for the amount of any tax that the county defers in accordance with Subsections (3) through (6).

(b) The commission may not reimburse a county for:

(i) an amount of a tax before the county grants the eligible owner a deferral of the tax; or

(ii) a tax assessed after December 31, 2026.

(11) A county that receives money in accordance with this section for a deferred tax shall:

(a) distribute the money to the taxing entities in the same proportion the county would

have distributed the revenue from the deferred tax; and

(b) repay the money:

(i) in an amount equal to the amount necessary to satisfy the lien described in Subsection (7) as of the earlier of:

(A) the day on which the county repays the money; or

(B) the day on which the lien described in Subsection (7) is satisfied; and

(ii) no later than June 30 of the calendar year immediately following the calendar year in which the lien described in Subsection (7) is satisfied.

(12) The commission shall deposit money received under this section into the General Fund.

Section 3. Section **59-2-1804** is amended to read:

59-2-1804. Application for tax deferral or tax abatement.

(1) (a) Except as provided in Subsection (1)(b), an applicant for deferral or abatement for the current tax year shall annually file an application on or before September 1 with the county in which the applicant's property is located.

(b) If a county finds good cause exists, the county may extend until December 31 the deadline described in Subsection (1)(a).

(c) An indigent individual may apply and potentially qualify for deferral, abatement, or both.

(2) (a) An applicant shall include in an application a signed statement that describes the eligibility of the applicant for deferral or abatement.

(b) For an application for a deferral under Subsection 59-2-1802(3), the requirements described in Subsection (2)(a) include:

(i) proof that the applicant resides at the single-family residence for which the applicant seeks the deferral;

(ii) proof of age; and

(iii) proof of household income.

(3) Both spouses shall sign an application if the application seeks a deferral or abatement on a residence:

(a) in which both spouses reside; and

(b) that the spouses own as joint tenants.

(4) If an applicant is dissatisfied with a county's decision on the applicant's application for deferral or abatement, the applicant may appeal the decision to the commission in accordance with Section 59-2-1006.

(5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to implement this section.

Section 4. Section **63I-2-263** is amended to read:

63I-2-263. Repeal dates, Title 63A to Title 63N.

(1) Section 63A-3-111 is repealed June 30, 2021.

(2) Title 63C, Chapter 19, Higher Education Strategic Planning Commission is repealed July 1, 2021.

(3) Title 63C, Chapter 22, Digital Wellness, Citizenship, and Safe Technology Commission is repealed July 1, 2023.

(4) Section 63G-1-502 is repealed July 1, 2022.

(5) The following sections regarding the World War II Memorial Commission are repealed on July 1, 2022:

(a) Section 63G-1-801;

(b) Section 63G-1-802;

(c) Section 63G-1-803; and

(d) Section 63G-1-804.

(6) Section 63H-7a-303 is repealed July 1, 2024.

(7) Subsection 63J-1-206(3)(c), relating to coronavirus, is repealed July 1, 2021.

(8) Subsection 63J-1-602.2(42), which lists appropriations to the State Tax Commission for property tax deferral reimbursements, is repealed July 1, 2027.

[~~(8)~~] (9) Sections 63M-7-213 and 63M-7-213.5 are repealed on January 1, 2023.

[~~(9)~~] (10) Section 63M-7-217 is repealed on July 1, 2022.

[~~(10)~~] (11) Title 63N, Chapter 13, Part 3, Facilitating Public-private Partnerships Act, is repealed January 1, 2024.

[~~(11)~~] (12) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is repealed December 31, 2021.

Section 5. Section **63J-1-602.2** is amended to read:

63J-1-602.2. List of nonlapsing appropriations to programs.

Appropriations made to the following programs are nonlapsing:

(1) The Legislature and the Legislature's committees.

(2) The State Board of Education, including all appropriations to agencies, line items, and programs under the jurisdiction of the State Board of Education, in accordance with Section 53F-9-103.

(3) The Percent-for-Art Program created in Section 9-6-404.

(4) The LeRay McAllister Critical Land Conservation Program created in Section 11-38-301.

(5) Dedicated credits accrued to the Utah Marriage Commission as provided under Subsection 17-16-21(2)(d)(ii).

(6) The Trip Reduction Program created in Section 19-2a-104.

(7) The Division of Wildlife Resources for the appraisal and purchase of lands under the Pelican Management Act, as provided in Section 23-21a-6.

(8) The [~~emergency medical services grant program~~] Emergency Medical Services Grant Program in Section 26-8a-207.

(9) The primary care grant program created in Section 26-10b-102.

(10) Sanctions collected as dedicated credits from Medicaid [~~provider~~] providers under Subsection 26-18-3(7).

(11) The Utah Health Care Workforce Financial Assistance Program created in Section 26-46-102.

(12) The Rural Physician Loan Repayment Program created in Section 26-46a-103.

(13) The Opiate Overdose Outreach Pilot Program created in Section 26-55-107.

(14) Funds that the Department of Alcoholic Beverage Control retains in accordance with Subsection 32B-2-301(9)(a) or (b).

(15) The General Assistance program administered by the Department of Workforce Services, as provided in Section 35A-3-401.

(16) The Utah National Guard, created in Title 39, Militia and Armories.

(17) The State Tax Commission under Section 41-1a-1201 for the:

(a) purchase and distribution of license plates and decals; and

(b) administration and enforcement of motor vehicle registration requirements.

(18) The Search and Rescue Financial Assistance Program, as provided in Section 53-2a-1102.

(19) The Motorcycle Rider Education Program, as provided in Section 53-3-905.

(20) The Utah Board of Higher Education for teacher preparation programs, as provided in Section 53B-6-104.

(21) The Medical Education Program administered by the Medical Education Council, as provided in Section 53B-24-202.

(22) The Division of Services for People with Disabilities, as provided in Section 62A-5-102.

(23) The Division of Fleet Operations for the purpose of upgrading underground storage tanks under Section 63A-9-401.

(24) The Utah Seismic Safety Commission, as provided in Section 63C-6-104.

(25) [~~Appropriations to the~~] The Division of Technology Services for technology

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innovation as provided under Section 63A-16-903.

(26) The Office of Administrative Rules for publishing, as provided in Section 63G-3-402.

(27) The Colorado River Authority of Utah, created in Title 63M, Chapter 14, Colorado River Authority of Utah Act.

(28) The Governor's Office of Economic Opportunity to fund the Enterprise Zone Act, as provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.

(29) [~~Appropriations to fund the~~] The Governor's Office of Economic Opportunity's Rural Employment Expansion Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program.

(30) [~~Appropriations to fund programs~~] Programs for the Jordan River Recreation Area as described in Section 65A-2-8.

(31) The Division of Human Resource Management user training program, as provided in Section 63A-17-106.

(32) A public safety answering point's emergency telecommunications service fund, as provided in Section 69-2-301.

(33) The Traffic Noise Abatement Program created in Section 72-6-112.

(34) The money appropriated from the Navajo Water Rights Negotiation Account to the Division of Water Rights, created in Section 73-2-1.1, for purposes of participating in a settlement of federal reserved water right claims.

(35) The Judicial Council for compensation for special prosecutors, as provided in Section 77-10a-19.

(36) A state rehabilitative employment program, as provided in Section 78A-6-210.

(37) The Utah Geological Survey, as provided in Section 79-3-401.

(38) The Bonneville Shoreline Trail Program created under Section 79-5-503.

(39) Adoption document access as provided in Sections 78B-6-141, 78B-6-144, and 78B-6-144.5.

(40) Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent

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Defense Commission.

(41) The program established by the Division of Facilities Construction and Management under Section 63A-5b-703 under which state agencies receive an appropriation and pay lease payments for the use and occupancy of buildings owned by the Division of Facilities Construction and Management.

(42) The State Tax Commission for reimbursing counties for deferred property taxes in accordance with Section 59-2-1802.

Section 6. **Appropriations.**

The following sums of money are appropriated for the fiscal year beginning July 1, 2022, and ending June 30, 2023. These are additions to amounts previously appropriated for fiscal year 2023. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures

Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

ITEM 1

To Utah State Tax Commission -- Tax Administration

From General Fund, One-time $8,000,000

Schedule of Programs:

Property Tax Deferral $8,000,000

The Legislature intends that:

(1) appropriations provided under this section be used to reimburse counties for deferred property taxes in accordance with Section 59-2-1802; and

(2) under Section 63J-1-603, appropriations provided under this section not lapse at the close of fiscal year 2023 and the use of any nonlapsing funds is limited to reimbursing counties for deferred property taxes in accordance with Section 59-2-1802.

Section 7. **Retrospective operation.**

This bill has retrospective operation to January 1, 2022.

SB25 Questions/Concerns

(April 27, 2022)

1. Which county office is ultimately responsible for administering this program? Who receives applications, determines eligibility, and tracks applicant status?

2. A person stops paying taxes at age 71, then has 4 years of delinquency when age 75, then applies for deferral. Are all 4 years of prior year delinquencies effected by the deferral and the property won't go delinquent?

3. If the person applies then is sick the next year and doesn't file the application until after the deadline, what happens? Will that missed year be delinquent and force a tax sale?

4. Are penalties on all years of deferral waived?

5. When does tax sale activate when the deferral ends, after 1 year or up to 5 years after?

6. If the $8m runs out, will the funding be added to?

7. In line 84 a residence also includes a mobile home. While those taxes are considerably lower and this may never happen, if a mobile home owner qualifies for a deferral, how would this be handled since there isn't a parcel number to apply a lien to? I guess it would be tracked as deferred amount 'eventually owed' in the personal property system?

8. Tax Liens (Recorders-Treasurers)
    a. Putting on and taking off liens when taxes are deferred/paid. Does this involve Treasurers-Recorders

9. Tax sale coordination (Auditors-Treasurers)
    a. Coordination to know who should be withheld from tax sale due to taxes owed longer than 5 years.
    b. How to handle when the Applicant dies and the heirs are working through the process. How long until we add to the tax sale? Any other complications?

10. Flow of payments to/from USTC. (USTC-Treasurers-Auditors??)
    a. Are the Auditors involved with cutting checks, depositing money to/from the USTC? Or is it all done electronically to/from the Treasurers Tax Account?
    b. Reporting/Payment request mechanisms

11. Software updates (Treasurers)
    a. Handling interest rates for deferred properties vs normal delinquent properties
    b. Other required software updates to handle program

12. Communication between County and Applicant (Treasurers – Others??)
    a. Annual Tax Statement
    b. Separate Deferral statement showing balance?
    c. Auditor's Valuation Notice (any changes needed?)
    d. What happens if the Primary designation changes?

13. Line 59: (e) lump sum payments.

    Question: What is a "lump sum payment"? Can this be clarified?

14. Lines 111-113: (c) (i) subject to Subsection (5), the value of the single-family residence for the year for which the eligible owner applies for a deferral is no greater than 100% of the median property value of attached and detached single-family residences within the county; or…

    Question: Should counties consider attached and detached as separate median groups, or lumped together with only one median.

15. Lines 136-138: If the owner of residential property that is granted deferral under this section is an indigent individual, during the period of deferral the county may not subject the residential property to a tax sale.

    Question: If the owner is not an indigent individual, it is subject to tax sale?

16. If the property has deferred taxes and later becomes eligible for Tax Sale, do we include the total amount deferred in the opening bid of the sale or just let the bidder learn after winning the bid that they now owe all the deferred taxes recorded against the property?

17. If the owner qualifies and receives a reduced tax amount due to other tax relief programs (veteran, blind, circuit breaker, abatement) is the lower tax amount the number we use for the calculation from lines 48 & 49? A person may not want to receive other tax relief because it may exclude them from qualifying for a deferral. And if that is the case we would also need to monitor any properties that were granted a deferral and then later that year received a reduction in taxes due to a Board of Equalization appeal.

18. Can the language be simplified for trusts to make it easier for program administrators? Line 108 - Currently reads: (ii) a trust described in Section 59-2-1805 for which the grantor is an eligible owner." Why not simply refer to the existing rules governing trusts and not add "for which the grantor is an eligible owner." Otherwise we have to apply - 1805 AND determine whether "the grantor is an eligible owner." Recommendation to delete the words "for which the grantor is an eligible owner."

Other Questions Raised During UAC Session:

- If one spouse is 75 and the other is less than 75, (for example, spouse is 71), are they eligible for the deferral? Do we would need to look at how the property is titled to determine eligibility? If a couple is granted the exemption and then the older spouse passes away at age 76 and the surviving spouse is under 75, does the younger widow still qualify or would the surviving spouse then have to repay the deferred taxes brought on by the passing of the older spouse?

- Software issues: How do we get our software companies to implement whatever we come up with? It seems it will be a big deal to have software company re-program in order to fit our needs. Information has to be inserted into software to make sure financials are accurate (TC -750). We do not want to have to manually keep a spread sheet updated for each individual that qualifies.

- If property owners are already on a deferral plan (or payment plan), will we have to create another deferral plan or cancel current deferral plan and create a new overall deferral plan?
- How do we report the funds we receive from the $8 Million offered from State? Especially on the TC 750?. Do we need a new column?
- Out of fairness or equity to impacted seniors over 75, how do we make sure the changes needed are implemented across the board? Is it better for each county to provide answers to questions not answered by the statute – or – is it better to have legislative updates?
- If a lien is recorded in the Recorder's Office, is that a yearly lien and a yearly fee?
- How do rollback taxes work in this situation?
- What does 'liquid reserve' mean? How to quantify? Namely: (c) whose household liquid resources do not exceed 20 times (line 48)
- Will an applicant providing 'false information' be penalized?
- Who will create the application form? Tax Commission?
- What determines an 'indigent owner', especially regarding tax sale?
- Are there impacts from the death tax?
- Is it accurate that the $8m was not supposed to go away?
- Should 'rule making authority' in this area be established (Tax Commission/County Legislative Body)?
- Who notifies the county when a death occurs?
- Will the recording forms be created by the State (Tax Commission)?

- Is there a fee to start the deferral process?
- Who does the calculations each year for eligibility?