

# Business Personal Property Audits



## Utah State Tax Commission

### Property Tax Division

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-3600  
1-800-662-4335  
tax.utah.gov

*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.*

## General Information

Personal property taxes are based upon property owned as of January 1. For example, if a business is audited in September of 2021, only assets acquired before Jan. 1, 2021 will be included in the audit.

- The value of personal property is determined by the acquisition cost less depreciation.
- The acquisition cost includes freight, installation charges and sales tax paid on the asset.
- The amount of depreciation is determined by the age of the asset and the property class.
- Value of property acquired through bankruptcy or any other "distressed" transaction will reflect current fair market value, not necessarily acquisition cost.
- Assets fully depreciated for income tax purposes and still being used in the business are still subject to the property tax.
- Property that is being depreciated for income tax purposes is assumed to be in use and taxable.
- Leased personal property is reported by both the lessee and the lessor. In most cases, taxes are assessed to the lessor. Conditional sales agreements are taxed to the lessee.
- Personal items used in the business are taxable.
- Personal property transferred between relatives is valued based on established IRS guidelines.
- Any deduction from fixed asset cost attributable to some form of intangible will only be recognized if supported by appropriate accounting records.

**If acquisition cost and time of purchase information is not provided to the auditor within the requested time-frame, the value will be estimated by the auditor. Estimates cannot be changed by the County Board of Equalization or the State Tax Commission (see Utah Code §59-2-307).**

## What is a Personal Property Audit?

A personal property audit consists of a review of the taxable personal property used in a business. It serves as a review of taxpayer compliance to the statutory reporting requirements of filing an accurate *Personal Property Signed Statement*.

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

- Tangible personal property with a total aggregate fair market value of **\$15,300** (2021) or less per taxpayer within a single county (UC §59-2-1115 and Rule R884-24P-68)
- An item of expensed personal property having an acquisition cost of \$1,000 or less and having a percent good of 15 percent or less (UC §59-2-1115 and Rule R884-24P-33)
- An item owned by a business and the acquisition cost is less than **\$500** (UC §59-2-1115)
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- Livestock (UC §59-2-1111)
- Household furnishing (UC §59-2-1113 and Rule R884-24P-29)
- Intangible personal property (UC §59-2-102)
- Personal property used for irrigation purposes (UC §59-2-1111)

## Processes and Procedures

### Notification

An introductory letter is mailed two weeks in advance of an audit. The letter identifies the week the audit will be conducted and information that should be made available for the auditor. The auditor will then contact you by telephone and arrange a convenient date and time to meet you during that week.

On the date of the audit, the auditor will conduct an on-site inspection and obtain copies of the necessary financial records. The auditor may request additional information and will provide a reasonable amount of time for you to locate and provide this information.

## On-Site Inspection

The auditor visits the business on the scheduled date, and makes a physical inspection to identify all taxable personal property. Copies of relevant financial and accounting records should be made available at this time. You should include:

- depreciation schedules;
- balance sheets;
- income statements;
- latest federal income tax return;
- accounting journals and books;
- fixed asset ledgers;
- sales and withholding tax licenses; and
- lease documentation.

You may wish to have your accountant or bookkeeper present during the physical inspection.

## Reconciliation/Analysis

The results of the physical inventory and financial records portion of the audit must be reconciled with each other. Some follow-up may be required.

## Audit Results

Once the audit is completed, the results are mailed to you for review. Questions and concerns should be directed to the auditor as soon as possible. If the auditor does not hear from you within **21 days**, the results are forwarded to the county assessor.

## Billing and Appeals

The county assessor bills the taxpayer for any tax due or issues a refund for any audit decrease.

Taxpayers have **60 days** from the postmarked date of the tax bill to file an appeal. Appeals should be directed to the appropriate county board of equalization and must be based on questions of value, not on an increase in the taxes. (UC §59-2-1005)

We realize that no one likes to be audited. We emphasize this fact to our auditors and train them to act in a courteous and professional manner. We also acknowledge that you are in business to make a profit, not to spend time working in our behalf. It is our goal to provide you with courteous, professional auditors that recognize the value of your time. If you feel that we do not meet this standard in auditing your business, please call Gina Holder, audit manager, at 801-297-3600, or toll-free (outside the Salt Lake area) at 1-800-662-4335, and ask to speak with the personal property audit manager in the Property Tax Division.

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## Audit Results

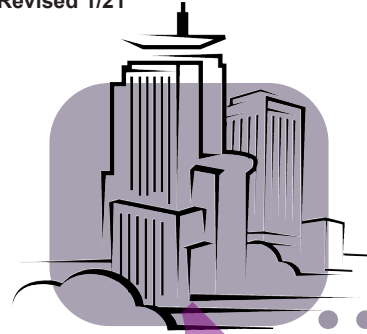
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## Definitions

Most business property, real and personal, is subject to property tax. Real property consists of land, buildings and other improvements. Personal property is everything not treated as real property, including:

- furniture
- fixtures
- machinery
- equipment
- supplies

All tangible personal property is taxable unless exempted. The following are exempt from personal property tax:

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- Personal property used for irrigation purposes (UC §59-2-1111)

## Assessment

Under Utah law, county assessors are empowered to collect information on business personal property by using an annual signed statement to determine property value (see UC §59-2-306).

A taxpayer must apply for the personal property exemption for tangible personal property with a **total aggregate** fair market value of **\$15,300** (2021) or less. The taxpayer must apply within 30 days by completing the *Application for Exemption* section on the *Signed Statement of Personal Property Tax Notice* supplied by the county assessor. If the county assessor has not requested a *Signed Statement*, the taxpayer must apply within 30 days from the day the taxpayer is requested to indicate whether the taxpayer has **\$15,300** (2021) or less of taxable tangible personal property in the county.

**If a business fails to provide the requested information, the assessor must impose a penalty of \$25 or 10 percent of the tax due, whichever is greater. If the signed statement is not filed after a second written notice, sent by certified mail, the property value will be estimated by the assessor.** Estimates cannot be changed by the county board of equalization or by the State Tax Commission [see UC §59-2-307(3)(b)].

Property intentionally concealed, removed, transferred, or misrepresented in order to avoid taxation is subject to a penalty of 100 percent of the tax due. Any property not assessed may be valued and taxed as far back as five years prior to the time the property is discovered (see UC §59-2-309).

## Valuation

Business personal property is valued based on percent good schedules developed by the State Tax Commission. For most property, value is based on acquisition or original cost multiplied by a percent good factor. Original cost includes installation, shipping and sales tax. The percent good factor is developed from IRS economic life estimates, which provide for the equivalent of straight-line depreciation to a residual value over the economic life of the property.

## Please Note

- Appraisal depreciation is different than accounting depreciation. Appraisal depreciation is defined as the loss of value of an asset over time from all sources including physical wear and tear, functional obsolescence and economic obsolescence. Accounting depreciation is the recovery of capital cost over a defined period.

- Economic life is not the same as the depreciation period allowed for federal income tax purposes. For example, medical equipment has an economic life of 11 years with a residual value of 12 percent. Medical equipment purchased in 1994 for \$200,000 would have a 2021 market value of \$24,000 ( $200,000 \times .12 = 24,000$ ). Each year the schedules are adjusted using an overall economic index.
- The percent good factor for heavy equipment is developed from a trade publication called the *Green Guide*. Cost new is compared to an average of retail and wholesale prices for each year.
- Property used in the business that is fully depreciated for accounting purposes is taxable and must be reported.
- Leased property is usually assessed to the lessor. If the lessee is a tax exempt entity, property tax may still be due.
- Conditional sales agreements which are termed leases are taxable to the lessee.

## Assessor's Office Phone Numbers

For more information about business personal property assessment and taxation, please contact your local county assessor, listed below.

County	Assessor	Telephone
Beaver	Trent Brown	435-438-6400
Box Elder	Rodney Bennett	435-734-3337
Cache	Kathleen Howell	435-755-1590
Carbon	Gillian Bishop	435-636-3248
Daggett	Lesa Asay	435-784-3222
Davis	Dale Peterson	801-451-3252
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Iron	Karsten Reed	435-477-8311
Juab	Zack Buck	435-623-3428
Kane	Ryan Maddux	435-644-2647
Millard	Pat Manis	435-743-5719
Morgan	Gwen Rich	801-845-4000
Piute	Dale Bagley	435-577-2988
Rich	Kim Wilson	435-793-5215
Salt Lake	Chris Stavros	385-468-8060
San Juan	Rick Meyer	435-587-3221
Sanpete	Keith Larsen	435-835-2111
Sevier	Amy Garren-Clark	435-893-0430
Summit	Stephanie Larsen	435-336-3257
Tooele	Jake Parkinson	435-843-3104
Uintah	Barbara Simper	435-781-5322
Utah	Kris Poulson	801-851-8326
Wasatch	Todd Griffin	435-657-3199
Washington	Tom Durrant	435-634-5703
Wayne	Sharon Torgerson	435-836-1305
Weber	John Ulibarri	801-399-8573

## Taxation

Taxes are based upon the location and status of property as of January 1 of each year. For example, a business must pay 2021 taxes on all personal and real property acquired before Jan. 1, 2021. Property acquired in 2021 is not taxed until Jan. 1, 2022.

Property taxes are a primary source of revenue to local government entities including counties, school districts, cities and towns, and a variety of special districts.

Taxes are due on May 15. If taxes are not paid on time, interest accrues until taxes are paid. Interest is equal to the Federal Funds Rate Target set on January 1 preceding delinquency plus six percentage points and may not be less than 7 percent or more than 10 percent. Interest is 7 percent for 2021. In addition to the interest accumulated, the assessor must seize and sell the personal property in order to meet the tax liability or attach it to the real property owned by the business to secure the payment of the taxes.

## Appeals

A business may appeal any property valuation to the county board of equalization. Appeals must be filed within 60 days of the date the tax notice is mailed by the assessor (see UC §59-2-1005).

The county board of equalization is required to issue a written decision to the taxpayer. If the property owner disagrees with the county decision, an appeal may be filed with the State Tax Commission within **30 days** of the county decision.

The Tax Commission schedules may not be appealed to or changed by the county board of equalization. However, the county board may deviate from the schedules on a case-by-case basis when local circumstances and evidence warrant an adjustment.

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The Property Tax Division of the State Tax Commission audits personal property accounts throughout the state. Audits are selected based on a variety of criteria, including failure to file the annual *Personal Property Signed Statement*. A business selected for an audit is notified by mail two weeks in advance of the audit. The auditor will call to schedule an on-site inspection of the property and the accounting records. Audit results may be appealed to the county board of equalization.



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Taxes are due on May 15. If taxes are not paid on time, interest accrues until taxes are paid. Interest is equal to the Federal Funds Rate Target set on January 1 preceding delinquency plus six percentage points and may not be less than 7 percent or more than 10 percent. Interest is ~~7.75~~ percent for ~~2020~~<sup>2021</sup>. In addition to the interest accumulated, the assessor must seize and sell the personal property in order to meet the tax liability or attach it to the real property owned by the business to secure the payment of the taxes.

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# Sales Tax Information for Public and Private and Elementary and Secondary Schools

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## Introduction

This publication provides tax information relating to public and private elementary and secondary schools. See general sales and use tax information in Publication 25.

Tax Commission publications are reference tools. They are not all-inclusive and should not be used as legal references.

Tax laws may change due to legislative action. Changes to law will supersede any information in this publication.

## Definition of School

School is defined as a public school district, a public elementary school or secondary school or a private school that provides instruction for one or more grades kindergarten through 12.

## Who Must Pay or Collect Sales Tax?

### Public Schools

Sales and rentals to public schools are exempt from Utah sales tax. However, many sales or rentals by public schools and admissions or user fees are taxable. See exceptions in this publication. A school must collect tax on its taxable sales or rentals of tangible personal property to students and the public.

To qualify as a sale made to a public school, the purchase must be made with the school's funds. A purchase does not qualify for an exemption if a school employee makes the purchase with personal funds, even if the school reimburses the employee.

**NOTE:** For purposes of sales tax, all **charter schools** are treated as public schools.

### Private Schools

Sales made to or by a religious or charitable institution are exempt from sales tax if the sale is made in the conduct of the institution's regular functions or activities. To qualify for

this exemption, a school must qualify under IRC §501(c)(3) and it must obtain a sales tax exemption number from the Tax Commission.

The exemption is applied at the time of sale if, at that time, a qualified school presents a current exemption certificate, and:

1. the purchase totals \$1,000 or more, or
2. the purchase, regardless of amount, is made under a contract between the seller and the school, or
3. the purchase is for public utilities.

If none of these conditions are met, the qualified school must pay sales tax at the time of purchase and may apply for a sales tax refund directly from the Tax Commission. A school may not apply for a refund more than once per month.

Private schools that do not qualify as 501(c)(3) organizations are eligible for the sales tax exemptions related to fundraisers, food sales, educational supplies and materials, transportation and clothing, as explained in this publication. Such private schools must pay sales tax on non-exempt rentals and purchases of tangible personal property (such as construction materials) and collect sales tax on non-exempt sales.

### Exemption Certificate

Qualifying tax exempt purchases made by private schools must be supported by a completed form TC-721, Exemption Certificate, showing the school's sales tax number.

For public schools, a completed TC-721, purchase order or school district check may be used to support an exemption.

### PTA

The Parent Teacher Association is a charitable 501(c)(3) organization whose purchases and sales are exempt from sales tax when made in the conduct of their charitable activities serving Utah's public schools.

A PTA's sales tax exemption does not extend to a third party business that sells items through the PTA, even if the PTA receives some financial benefit from the sales.

## Sales Tax License

All sellers required to collect sales tax must have a sales tax license issued by the Tax Commission. The Tax Commission recommends a school district obtain the tax license and report all sales by schools within the district. However, each school engaging in taxable sales may obtain its own tax license. Apply for a license online at [tap.utah.gov](http://tap.utah.gov) (Tax Commission only) or [osbr.utah.gov](http://osbr.utah.gov) (multiple Utah agencies), or by submitting form TC-69, Utah State Business and Tax Registration (Tax Commission only).

## Taxable Transactions

The following are examples of transactions subject to sales tax:

- Sales of yearbooks, student directories, atlases, day planners and school-branded memorabilia.
- School supplies, i.e., paper, pens, paper clips, staples, etc.
- Sales from concessions stands.
- Admissions to swimming pools and charges to the public for the rental of towels, equipment or lockers (if the lockers are tangible personal property). However, charges for swimming or diving lessons are not subject to tax.
- Sales of items from a vending machine by private sellers. If the vending machine is operated by an outside seller who pays the school a commission or fee for placing the machine in the school, that seller is responsible for reporting and paying the tax.
- Charges for school pictures. If an outside photographer sells the pictures and collects payment, the photographer is responsible for collecting and paying the tax.
- Sales of supplies or rental of school equipment for community education classes.
- Book sales (other than textbooks) from outside sellers. Group orders placed through the school for students are taxable. When the school places an order with a bookseller and pays with school funds, the school must collect sales tax from the students and pay the tax.

Alternatively, if individual orders and payments are merely collected by the school and forwarded to the bookseller, the bookseller must pay the tax.

- Sales of items prepared, produced or manufactured by the students for sale to other students or the public. For example, items manufactured for sale by students in a junior achievement program or in a special class are taxable. The raw materials used as component parts or ingredients of the final taxable product may be purchased by the student or student sponsor tax free. However, to use the exemption the purchaser must get a sales tax license and file sales tax returns.

## Non-taxable Transactions

The following are examples of transactions that are not taxable:

- Sales of textbooks, textbook rental fees, laboratory fees, laboratory supplies and other educational supplies required and sold to students by the school.
- Charges for student use of a school's copy machine if the copies are for use in classes or class projects.
- Sales of photocopies.

- Sales of school uniforms required by private or parochial schools and sold by the schools are exempt. Uniforms purchased directly from an outside seller are subject to sales tax.
- Charges collected and kept by a school for admissions to athletic events, school dances, school plays or other school related activities.
- Charges by a school and passed through to a nonprofit organization or association authorized by a school board or a private school's governing body to organize and direct a competitive secondary school activity.
- Participation or sign up fees for drill team, cheerleading, band, athletics and other student activities. However, if the fee includes purchase or rental of non-exempt clothing or equipment, those sales and rentals are subject to tax.
- Sales or rentals of safety equipment, fees to recondition safety equipment, or sales of clothing a student is required to wear to participate in a school-related event or activity that cannot be worn to replace ordinary clothing. If the fee for clothing and equipment can be waived under Utah fee waiver rules, it is exempt. In cases where the fee covers both non-taxable participation fees and taxable sales or rentals, the entire amount is subject to tax unless the non-taxable and taxable portions are stated separately.
- Transportation charges for official school activities.
- Fees charged to students to participate in athletic clinics or cheerleading clinics.
- Fines for overdue library books.
- Charges for advertisements in school publications.
- Charges to parents for use of a school-operated nursery taught by high school students under the supervision of a faculty member.
- Charges for parking permits.
- Charges for class schedule change fees.
- Fund-raising sales made by a school or its students are exempt if the purpose of raising funds is to purchase equipment or materials, or to provide transportation. To qualify for the exemption, the activity must meet all of the following conditions:
  1. The activity must be officially sanctioned by the school following a formal school or district policy governing fund-raising activities.
  2. The funds may not be used to directly or indirectly compensate an individual teacher or other personnel.
  3. The revenues from the fund-raiser must be deposited in a dedicated fund controlled by the school or district.
- Sales of coupon books (e.g. Happenings books) by students or school organizations.
- Sales of food, food ingredients or prepared food served by a school if the net or gross revenues generated by the sales are deposited into a school or district fund dedicated to school meals.
- Sales of food, food ingredients or prepared food served by qualified religious or charitable institutions if the meals are not available to the general public, including prepaid meals that are part of a student meal plan.

- Food sales by a school from vending machines owned or leased and operated by a school if the proceeds from the sales are deposited into the school or district lunch or meal fund.
- Sales of discount cards by a school to students that enable them to make purchases from an outside seller at a discount. If the discount card is sold by the seller offering the discount, then the sale of the card is taxable.

## **Purchases of Construction Materials by Public Schools**

Construction materials purchased by or on behalf of public school systems are exempt from sales tax if the construction materials are clearly identified and installed or converted to real property owned by the institution.

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Sales tax publications provide general guidance only. They do not contain all sales or use tax laws or rules. If you need additional information, call (801) 297-7705 or 1-800-662-4335, ext. 7705 (outside the Salt Lake area), or email [taxmaster@utah.gov](mailto:taxmaster@utah.gov).

Draft  
12/8/20

## Introduction

This publication provides tax information relating to public and private elementary and secondary schools. ~~General~~[See general sales and use tax information](#) ~~is available~~ in Publication 25.

Tax Commission publications are reference tools. They are not all-inclusive and should not be used as legal references.

Tax laws may change due to legislative action. Changes to law will supersede any information in this publication.

## Definition of School

School is defined as a public school district, a public elementary school or secondary school or a private school that provides instruction for one or more grades kindergarten through 12.

## Who Must Pay or Collect Sales Tax?

### Public Schools

~~Sales and rentals to public schools are exempt from~~ Utah ~~law provides for a~~ sales tax ~~exemption on sales or rentals to a public school~~. However, many sales or rentals by public schools and admissions or user fees are taxable. ~~Exceptions are noted~~[See exceptions](#) in this publication. ~~The~~ school must collect tax on its taxable sales or rentals of tangible personal property to students and the public.

To qualify as a sale made to a public school, the purchase must be made with the school's funds. A purchase does not qualify for ~~an~~ exemption if a school employee ~~pays for~~[makes](#) the purchase with personal funds, even if the school ~~reimburses the~~ employee ~~is reimbursed for the purchase by the school~~.

**NOTE:** For purposes of sales tax, all charter schools are treated as public schools.

### Private Schools

Sales made to or by a religious or charitable institution are exempt from sales tax if the sale is made in the conduct of the institution's regular functions or activities. To qualify for this exemption, a school must qualify under IRC §501(c)(3) and it must obtain a sales tax exemption number from the Tax Commission.

The exemption is applied at the time of sale if, at that time, a qualified school presents a current exemption certificate, and:

1. the purchase totals \$1,000 or more, or
2. the purchase, regardless of amount, is made under a contract between the seller and the school, or
3. the purchase is for public utilities.

If none of these conditions are met, the qualified school must pay sales tax at the time of purchase and may apply for a sales tax refund directly from the Tax Commission. A school may not apply for a refund more than once per month.

Private schools that do not qualify as 501(c)(3) organizations are eligible for the sales tax exemptions related to fundraisers, food sales, educational supplies and materials, transportation and clothing, as explained in this publication. Such private schools must pay sales tax on non-exempt rentals and purchases of tangible personal property (such as construction materials) and collect sales tax on non-exempt sales.

### Exemption Certificate

Qualifying tax exempt purchases made by private schools must be supported by a completed form TC-721, Exemption Certificate, showing the school's sales tax number.

For public schools, a completed TC-721, purchase order or school district check may be used to support an exemption.

### PTA

The Parent Teacher Association is a charitable 501(c)(3) organization whose purchases and sales are exempt from sales tax when made in the conduct of their charitable activities serving Utah's public schools.

A PTA's sales tax exemption does not extend to a third party business that sells items through the PTA, even if the PTA receives some financial benefit from the sales.

## Sales Tax License

All sellers required to collect sales tax must have a sales tax license issued by the Tax Commission. The Tax Commission recommends a school district obtain the tax license and report all sales by schools within the district. However, each school engaging in taxable sales may obtain its own tax license. Apply for a license online at [tap.utah.gov](http://tap.utah.gov) (Tax Commission only) or [osbr.utah.gov](http://osbr.utah.gov) (multiple Utah agencies), or by submitting form TC-69, Utah State Business and Tax Registration (Tax Commission only).

## Taxable Transactions

The following are examples of transactions subject to sales tax:

- Sales of yearbooks, student directories, atlases, day planners and ~~spirit packs~~[school-branded memorabilia](#).
- School supplies, i.e., paper, pens, paper clips, staples, etc.
- Sales from concessions stands.
- Admissions to swimming pools and charges to the public for the rental of towels, equipment or lockers (if the lockers are tangible personal property). However, charges for swimming or diving lessons are not subject to tax.
- Sales of items from a vending machine by private sellers. If the vending machine is operated by an outside seller who pays the school a commission or fee for placing the machine in the school, that seller is responsible for reporting and paying the tax.
- Charges for school pictures. If an outside photographer sells the pictures and collects payment, the photographer is responsible for collecting and paying the tax.
- Sales of supplies or rental of school equipment for community education classes.
- Book sales (other than textbooks) from outside sellers. Group orders placed through the school for students are taxable. When the school places an order with a bookseller and pays with school funds, the school must collect sales tax from the students and pay the tax.

Alternatively, if individual orders and payments are merely collected by the school and forwarded to the bookseller, the bookseller must pay the tax.

- Sales of items prepared, produced or manufactured by the students for sale to other students or the public. For example, items manufactured for sale by students in a junior achievement program or in a special class are taxable. The raw materials used as component parts or ingredients of the final taxable product may be purchased by the student or student sponsor tax free. However, to use the exemption the purchaser must get a sales tax license and file sales tax returns.

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The following are examples of transactions that are not taxable:

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- Charges collected and kept by a school for admissions to athletic events, school dances, school plays or other school related activities.
- Charges by a school and passed through to a nonprofit organization or association authorized by a school board or a private school's governing body to organize and direct a competitive secondary school activity.
- Participation or sign up fees for drill team, cheerleading, band, athletics and other student activities. However, if the fee includes purchase or rental of non-exempt clothing or equipment, those sales and rentals are subject to tax.
- Sales or rentals of safety equipment, fees to recondition safety equipment, or sales of clothing a student is required to wear to participate in a school-related event or activity that cannot be worn to replace ordinary clothing. If the fee for clothing and equipment can be waived under Utah fee waiver rules, it is exempt. In cases where the fee covers both non-taxable participation fees and taxable sales or rentals, the entire amount is subject to tax unless the nontaxable and taxable portions are stated separately.
- Transportation charges for official school activities.
- Fees charged to students to participate in athletic clinics or cheerleading clinics.
- Fines for overdue library books.



- Charges for advertisements in school publications.
- Charges to parents for use of a school-operated nursery taught by high school students under the supervision of a faculty member.
- Charges for parking permits.
- Charges for class schedule change fees.
- Fund-raising sales made by a school or its students are exempt if the purpose of raising funds is to purchase equipment or materials, or to provide transportation. To qualify for the exemption, the activity must meet all of the following conditions:
  1. The activity must be officially sanctioned by the school following a formal school or district policy governing fund-raising activities.
  2. The funds may not be used to directly or indirectly compensate an individual teacher or other personnel.
  3. The revenues from the fund-raiser must be deposited in a dedicated [accountfund](#) controlled by the school or district.
- Sales of coupon books (e.g. Happenings books) by students or school organizations.
- Sales of food, food ingredients or prepared food served by a school if the net or gross revenues generated by the sales are deposited into a school or district fund dedicated to school meals.
- Sales of food, food ingredients or prepared food served by qualified religious or charitable institutions if the meals are not available to the general public, including prepaid meals that are part of a student meal plan.
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## Property Tax

### Abatement, Deferral and Exemption Programs for Individuals



If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

### General Information

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

1. Circuit Breaker
  - Renter Refund (Utah Code §59-2-1209)
  - Homeowner Low Income Abatement (UC §59-2-1208)
2. Veterans with a Disability Exemption (UC §§59-2-1903 & 1904)
3. Active or Reserve Duty Armed Forces Exemption (see UC §59-2-1902)
4. Blind Exemption (UC §59-2-1106)
5. Indigent Abatement/Deferral (UC §§59-2-1801 – 1805)

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)

#### Eligibility

To qualify for this tax credit:

1. You are a renter (or a manufactured homeowner who rents a lot).
2. Your 2020 total household income was less than \$34,666.
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 Amount

Up to \$1,027 of rent can be refunded, based on income and a percentage of rent paid.

#### To Apply

Complete 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 Taxpayer Services Division at 801-297-6254 or 1-800-662-4335 ext 6254.

## County Programs for HOMEOWNERS

### Homeowner Low 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 2020 total household income was less than \$34,666.
4. You were a Utah resident for the entire year.
5. 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.

#### Abatement Amount

Up to \$1,067 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 \$275,699 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 an ophthalmologist signed statement.

## Indigent Abatement or Deferral

### Eligibility

Indigent abatement and deferrals are granted at the discretion of your county's legislative body. To qualify:

1. You are a homeowner or manufactured homeowner.

2. Your home is owner-occupied.
3. You have lived in your home for at least 10 months.
4. Your 2020 income was less than \$34,666.
5. You either:
  - a. are at least 65 years of age, or
  - b. can demonstrate a disability or extreme hardship.

### Abatement Amount

The abatement is 50 percent of the total tax for the current year, or a maximum of \$1,067, whichever is less (UC §59-2-1803).

### Requirements

File the application by September 1 with proof of ownership, income, disability and/or hardship and other information your county requires. If applying for a deferral, you must also file a clearance statement from the mortgage holder.

All applications must be filed with the county.

### Deferral

The county may choose to defer any or all property taxes until property ownership changes. This means the county will continue to assess taxes but they will not need to be paid until the home is sold or ownership changes. There will be no delinquency penalty, but interest will accrue annually.

## Appeal Rights

If you feel you have been wrongly denied property tax exemption, abatement, deferral or renter refund, you may appeal to the Utah State Tax Commission. You must file the appeal within 30 days of the denial notification. File your appeal with the county auditor, who will 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	801-451-3367
Duchesne	435-738-1228
Emery	435-381-3550
Garfield	435-676-1109
Grand	435-259-1321
Iron	435-477-8332
Juab	435-623-3410
Kane	435-644-2458
Millard	435-743-5227
Morgan	801-845-4030
Piute	435-577-2840
Rich	435-793-5155
Salt Lake	385-468-8300
San Juan	435-587-3223
Sanpete	435-835-2142
Sevier	435-893-0401
Summit	435-336-3016
Tooele	435-843-3311
Uintah	435-781-5361
Utah	801-851-8109
Wasatch	435-657-3190
Washington	435-634-5712
Wayne	435-836-1300
Weber	801-399-8400

## General Information

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

1. Circuit Breaker
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2. Veterans with a Disability Exemption (UC §§59-2-1903 & 1904)
3. Active or Reserve Duty Armed Forces Exemption (see UC §59-2-1902)
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5. Indigent Abatement/Deferral (UC §§59-2-1801 – 1805)

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)

### Eligibility

To qualify for this tax credit:

1. You are a renter (or a manufactured homeowner who rents a lot).
2. Your ~~2019~~2020 total household income was less than \$34,~~167~~666.
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 Amount

Up to \$1,~~01~~2027 of rent can be refunded, based on income and a percentage of rent paid.

### To Apply

Complete 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 Taxpayer Services Division at 801- 297-6254 or 1-800-662-4335 ext 6254.

~~To order a form through our automated forms system, call 801- 297-6700.~~

## County Programs for HOMEOWNERS

### Homeowner Low 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 ~~2019~~2020 total household income was less than \$34,~~167~~666.
4. You were a Utah resident for the entire year.
5. 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.

### **Abatement Amount**

Up to \$1,043,067 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 \$271,736,275,699 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 an ophthalmologist signed statement.

## Indigent Abatement or Deferral

### Eligibility

Indigent abatement and deferrals are granted at the discretion of your county's legislative body. To qualify:

1. You are a homeowner or manufactured homeowner.
2. Your home is owner-occupied.
3. You have lived in your home for at least 10 months.
4. Your ~~2019~~2020 income was less than \$34,167666.
5. You either:
  - a. are at least 65 years of age, or
  - b. can demonstrate a disability or extreme hardship.

### Abatement Amount

The abatement is 50 percent of the total tax for the current year, or a maximum of \$1,043067, whichever is less (UC §59-2-1803).

### Requirements

File the application by September 1 with proof of ownership, income, disability and/or hardship and other information your county requires. If applying for a deferral, you must also file a clearance statement from the mortgage holder.

All applications must be filed with the county.

### Deferral

The county may choose to defer any or all property taxes until property ownership changes. This means the county will continue to assess taxes but they will not need to be paid until the home is sold or ownership changes. There will be no delinquency penalty, but interest will accrue annually.

## Appeal Rights

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Garfield	435-676-1109
Grand	435-259-1321
Iron	435-477-8332
Juab	435-623-3410
Kane	435-644-2458
Millard	435-743-5227



Morgan	801-845-4030
Piute	435-577-2840
Rich	435-793-5155
Salt Lake	385-468-8300
San Juan	435-587-3223
Sanpete	435-835-2142
Sevier	435-893-0401
Summit	435-336-3016
Tooele	435-843-3311
Uintah	435-781-5361
Utah	801-851-8109
Wasatch	435-657-3190
Washington	435-634-5712
Wayne	435-836-1300
Weber	801-399-8400



**State of Utah**

GARY R. HERBERT  
*Governor*

SPENCER J. COX  
*Lieutenant Governor*

## **Utah State Tax Commission**

JOHN L. VALENTINE  
*Commission Chair*

MICHAEL J. CRAGUN  
*Commissioner*

REBECCA L. ROCKWELL  
*Commissioner*

LAWRENCE C. WALTERS  
*Commissioner*

SCOTT W. SMITH  
*Executive Director*

### **SUBSTANTIAL HEALTH AND SAFETY RISK DETERMINATION**

January 13<sup>th</sup>, 2021

Based upon the facts outlined in State Public Health Order 2020-17 *Determining a Statewide Public Health Emergency*, and as authorized by Utah Code 52-4-207, I, John L. Valentine, Utah State Tax Commission Chair, hereby determine that conducting electronic public meetings of the Utah State Tax Commission with an anchor location presents a substantial risk to the health and safety of those who may be present at an anchor location.

Until this determination expires on February 12th, 2021, notices and agendas for Utah State Tax Commission meetings shall include information on how a member of the public may view the meetings and make a comment.

John L. Valentine, Chair  
Utah State Tax Commission