

1 **R884. Tax Commission, Property Tax.**

2 **R884-24P. Property Tax.**

3 **R884-24P-5. Abatement, ~~[or]~~ Deferral, Exemption, or Relief ~~[of]~~ under the Property Tax Act**
4 **~~[Taxes of Indigent Persons]~~ Pursuant to Utah Code Ann. Sections 59-2-1202, 59-2-1801, ~~[and]~~ 59-**
5 **~~2-1804, 59-2-1902, and 59-2-1904.~~**

6 ~~[(1) "Household income" includes net rents, interest, retirement income, welfare, social~~
7 ~~security, and all other sources of cash income.]~~

8 ~~[(2)](1)~~ Absence from ~~[the]~~a residence due to vacation, confinement to hospital, or other
9 similar temporary ~~[situation shall]~~absence may not be deducted from the ten-month residency
10 requirement of Subsection 59-2-1801(3)(c).

11 ~~[(3)](2)~~ Written notification shall be given to any applicant whose application under the
12 following parts ~~[for abatement or deferral]~~ is denied:~~[-]~~

13 (a) Title 59, Chapter 2, Part 12, Property Tax Relief;

14 (b) Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; or

15 (c) Title 59, Chapter 2, Part 19, Armed Forces Exemptions.

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19 **If approved, this change will be effective January 1, 2022.**
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