

DRAFT

~~[R865. Tax Commission, Auditing:~~

~~R865-91. Income Tax:~~

~~R865-91-34. Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220:~~

- ~~—— (1) "Household" is determined as follows:~~
- ~~—— (a) For purposes of the homeowner's credit under Section 59-2-1208, household shall be determined as of January 1 of the year in which the claim under that section is filed:~~
- ~~—— (b) For purposes of the renter's credit under Section 59-2-1209, household shall be determined as of January 1 of the year for which the claim is filed under that section:~~
- ~~—— (2) "Nontaxable income" includes:~~
- ~~—— (a) the amount of a federal child tax credit received under Section 24 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability; and~~
- ~~—— (b) the amount of a federal earned income credit received under Section 32 of the Internal Revenue Code that exceeded the taxpayer's federal tax liability:~~
- ~~—— (3) "Nontaxable income" does not include:~~
- ~~—— (a) federal tax refunds;~~
- ~~—— (b) the amount of a federal child tax credit received under Internal Revenue Code Section 24 that did not exceed the taxpayer's federal tax liability;~~
- ~~—— (c) the amount of a federal earned income credit received under Internal Revenue Code Section 32 that did not exceed the taxpayer's federal tax liability;~~
- ~~—— (d) payments received under a reverse mortgage;~~
- ~~—— (e) payments or reimbursements to senior program volunteers under United States Code Title 42, Section 5058; and~~
- ~~—— (f) gifts and bequests.~~
- ~~—— (4) "Property taxes accrued" does not mean that taxes can be accumulated for two or more years and then claimed in one year.~~
- ~~—— (5) A claimant who pays property taxes on a mobile home and pays rent on the land on which the mobile home is situated shall be eligible for a homeowner's credit for the property tax paid on the mobile home and a renter's credit for the rent paid on the land.~~
- ~~—— (6) State welfare assistance is not considered as public funds for the payment of rent, and will not preclude a rebate. However, assistance payments must be included in income.~~
- ~~—— (7) Where housing assistance payments are involved under the Housing and Community Development Act, Title II, Section 8:~~
- ~~—— (a) only that portion of the rent paid by the tenant may be claimed under the terms of the Circuit Breaker Act; and~~
- ~~—— (b) that portion of the rent paid by the federal government to the landlord will not be considered as part of the household income since it is not subject to a claim for rebate.~~

~~———(8) Persons claiming a property tax exemption, deferral, reduction, or abatement under Title 59, Chapter 2, Parts 11, 18, or 19 are not precluded from claiming a homeowner's or renter's credit.]~~

R884. Tax Commission, Property Tax.

R884-24P. Property Tax.

R884-24P-5. ~~[Abatement, Deferral, Exemption, or Relief]~~ Property Tax Relief ~~[under the Property Tax Act]~~ Pursuant to Utah Code Ann. ~~[Sections 59-2-1202, 59-2-1801, 59-2-1804, 59-2-1902, and 59-2-1904]~~ Title 59, Chapter 2a, Tax Relief Through Property Tax.

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

~~———(2) Written notification shall be given to any applicant whose application under the following parts is denied:~~

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

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

~~———(c) Title 59, Chapter 2, Part 19, Armed Forces Exemptions.]~~

(1) In determining whether an applicant under Title 59, Chapter 2a, Tax Relief Through Property Tax, meets the definition of "indigent individual" with regard to the 10-month residency requirement, a county may not consider an applicant's absence from a residence due to vacation, confinement to hospital, or other similar temporary absence.

(2) Written notice is required when a claimant's claim is denied under Title 59, Chapter 2a, Tax Relief Through Property Tax.

(3) Household income shall be calculated as of January 1 of the year for which a claim is filed for a credit under Section 59-2a-205 or 59-2a-305.

(4) The term "property taxes accrued," defined in Section 59-2a-101, does not include taxes accumulated for two or more years and claimed in one year.

(5) A person who pays property taxes on a mobile home and rents the land under the mobile home may claim both a renter's credit under Section 59-2a-205 for the rent paid on the land and a homeowner's credit under Section 59-2a-305 for the property tax paid on the mobile home.

(6)(a) The commission shall include a state welfare assistance payment in the calculation of household income under Section 59-2a-205, but may not consider a state welfare assistance payment as a rental assistance payment that reduces the gross rent claimed for a renter's credit under Section 59-2a-205.

(b) The commission may not include a housing assistance payment received under Section 8 of the United States Housing Act of 1937, 42 U.S.C. 1437f, in the calculation of household income under Section 59-2a-205, but shall consider the housing assistance payment as a rental assistance payment that reduces the gross rent claimed for a renter's credit under Section 59-2a-205.

(7) A person that claims a property tax exemption under Title 59, Chapter 2, Part 11, Exemptions, or a property tax exemption, deferral, reduction or abatement under Title 59, Chapter 2a, Tax Relief Through Property Tax, may also claim a renter's credit under Title 59,

Chapter 2a, Part 2, Renter's Credit, or a homeowner's credit under Title 59, Chapter 2a, Part 3, Homeowner's Credit, or both.

(8) The time for filing an application for relief under Title 59, Chapter 2a, Tax Relief Through Property Tax, is extended to December 31 of the year the application is due if:

_____ (a) the applicant was incapable of filing an application as a result of a medical emergency to the applicant or an immediate family member of the applicant during a reasonable time before the application was due, and no co-owner of the property was capable of filing the application;

_____ (b) the applicant or an immediate family member of the applicant died during a reasonable time before the application was due, and no co-owner of the property was capable of filing an application; or

_____ (c) the applicant was unable to file an application because of extraordinary and unanticipated circumstances that occurred during a reasonable time before the application was due and no co-owner of the property was capable of filing the application.

(9) If an application filed after September 1 is denied because the application does not meet one or more grounds for extension described in Subsection (8):

_____ (a) the denial shall be in writing, stating the reasons and statutory basis for the denial; and

_____ (b) an applicant may appeal the denial to the commission as described in Section 59-2-1006 and Section R861-1A-9.