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Property Tax
Abatement, Deferral and Exemption Programs for Individuals

Utah State Tax Commission
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801-297-3600
1-800-368-8824
tax.utah.gov

Is this information helpful? *Click here.*

If you need an accommodation under the Americans with Disabilities Act, email **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 six types of property tax relief:

1. General Tax Relief
   - Renter Credit (UCA Title 59, Chapter 2a, Part 2)
   - Homeowner's Credit (UCA Title 59, Chapter 2a, Part 3)
2. Veterans with a Disability Exemption (UCA Title 59, Chapter 2a, Part 5)
3. Active or Reserve Duty Armed Forces Exemption (UCA Title 59, Chapter 2a, Part 6)
4. Blind Exemption (UCA §59-2-1106)
5. Low-income Abatement/Deferral (UCA Title 59, Chapter 2a, Part 4 and Part 7)
6. Property Tax Deferral for Elderly Property Owners (UCA Title 59, Chapter 2a, Part 9)

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 Credit

Eligibility

To qualify for this tax credit:

1. You are a renter (or a manufactured homeowner who rents a lot).
2. Your 2025 total household income was less than $44,221 (UCA §59-2a-101(17)).
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.

You must be able to prove Utah residency and household income to qualify.

Credit Amount

A credit of up to $1,412 is available, based on income and a percentage of rent paid.

To Apply

Apply online at tap.utah.gov. Click the link "File your current renter's credit".

Or complete a renter's credit application, form TC-90CB, 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 Tax Commission at 801- 297-6254 or 1-800-662-4335 ext 6254.

County Programs for HOMEOWNERS

Homeowner Low-income Abatement

Eligibility

To qualify for this tax credit:

1. You are a homeowner or manufactured homeowner.
2. Your home is owner-occupied.
3. Your 2025 total household income was less than $44, 221 (UCA §59-2a-101(17)).
4. You were a Utah resident for the entire year.
5. You owned the home for the entire calendar year.
6. One of the following three statements is true:
   a. you qualified for the credit in 2025,
   b. you are at least 67 years of age, or
   c. you are an unmarried surviving spouse.

You must be able to prove Utah residency and household income to qualify.

Abatement Amount
Up to $1,412 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 $535,459 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 a statement signed by an ophthalmologist.

Low-income Abatement

Eligibility
Indigent abatement is granted by your county's legislative body. To qualify:

1. you must be a homeowner or manufactured homeowner,
2. your home must be owner-occupied,
3. you must live in your home for at least 10 months,
4. your 2025 income must be less than $44,221, and
5. one of the following three statements is true:
   a. you qualified for the credit in 2025,
   b. you are at least 67 years of age, or
   c. you can show a disability or extreme hardship.

Abatement Amount
The abatement is 50 percent of the total tax for the current year, or a maximum of $1,412, whichever is less (see Utah Code Ann. §59-2a-401).

Requirements
- File the application by September 1 with proof of home ownership, income, disability and/or hardship, and other information your county requires.
- All applications must be filed with the county.

Low-income Deferral
A county may offer property tax deferral programs that allow property owners to delay paying their assessed taxes for a certain period of time. Interest will accrue annually, but delinquency penalties won't be assessed during the deferral period. There may be multiple deferral programs in a county, each with different eligibility requirements. To learn more about available deferral programs and eligibility, contact your county.

Mandatory Senior Deferral Program

Eligibility
To qualify for this property tax deferral:

1. you must be at least 75 years old;
2. you cannot be claimed as a dependent or receive a tax credit on another person's federal tax return;
3. you are claiming the deferral for your single-family, primary residence;
4. as of Jan. 1, 2026, either:
   a. the assessed value of your property must not be more than the county median property value, or
   b. you must have owned the residence for 20 continuous years;
5. you have no delinquent property taxes, tax notice charges or outstanding penalties or interest;
6. the holder of each mortgage or trust deed outstanding on the residence will approve the referral in writing;
7. your 2025 total household income was not more than $88,442; and

8. your household liquid resources (cash on hand, checking or savings accounts, savings certificates and stocks/bonds held by anyone in the household) are less than 20 times the amount of taxes that were levied on the property in 2025.

Deferral Amount

Deferred taxes will accrue interest at half the normal rate.

If eligible, you may defer property taxes each year you apply. You must reapply each year to continue the deferral. If you do not reapply, the total amount of the deferred taxes will become due the following year.

The deferral will continue until you fail to reapply, you sell the residence, or ownership is transferred to anyone except a surviving spouse.

Requirements

- File the application by September 1 with proof of home ownership, income and other information your county requires.
- File the application with the county.
- You must apply each year you are eligible.

Appeal Rights

If your application for relief is denied, you may file an appeal within 30 days of the denial notification.

Renter Credit

If you believe a renter credit was wrongly denied, appeal to the Utah State Tax Commission.

Property Tax

An appeal for denials of property tax exemptions, abatements or deferrals must be filed with the county auditor, who will then forward it to the 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	801-451-3331
Duchesne	435-738-1228
Emery	435-381-5106
Garfield	435-676-1120
Grand	435-259-1321
Iron	435-477-8330
Juab	435-623-3410
Kane	435-644-2458
Millard	435-743-5227
Morgan	801-845-4032
Piute	435-577-2840
Rich	435-793-5155
Salt Lake	385-468-8300
San Juan	435-587-3223 ext. 4113
Sanpete	435-835-2142
Sevier	435-893-0401
Summit	435-336-3038
Tooele	435-843-3312
Uintah	435-781-5361
Utah	801-851-8110
Wasatch	435-657-3191
Washington	435-301-7220
Wayne	435-836-1300
Weber	801-399-8489