

# SALT LAKE COUNTY

## TAXPAYER STATEMENT OF PRIMARY RESIDENCE

PURSUANT TO § 59-2-103.5 UCA

Utah law requires the Assessor to determine whether residential property located in the county qualifies to receive the primary residential exemption. Please complete this statement and return it to the Assessor's Office within 30 days. Failure to do so may result in denial of a primary residential exemption.

Owner's Name(s): \_\_\_\_\_ Date: \_\_\_\_\_  
Address: \_\_\_\_\_ SL Co. Parcel Number: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_ Employee Initial: \_\_\_\_\_

I hereby certify that:

<b>PRIMARY</b> _____ (Owner Initial)	I own the above identified residential property in Salt Lake County and use it as my PRIMARY RESIDENCE. It has been my primary residence for 183 or more consecutive calendar days during calendar year 20__ __. I have no other primary residence(s) in Salt Lake County or the State of Utah. PLEASE INCLUDE A COPY OF YOUR CURRENT UTAH DRIVER'S LICENSE.
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<b>RENTAL/LEASING</b> _____ (Owner Initial)	I own and lease the residential property identified below to tenants as their primary residence. The tenants occupied the property as their primary residence for 183 or more consecutive calendar days during the calendar year 20__ __. I am not aware that they have any other primary residence. Property address: _____ City: _____ Zip: _____ Name of caretaker or tenant: _____ Monthly rent: _____ INCLUDE A COPY OF THE RENTAL AGREEMENT, UTILITY BILLS, OR DRIVER'S LICENSE.
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<b>SECONDARY</b> _____ (Owner Initial)	I own the above identified residential property as a second home, recreational property or vacation rental that was not occupied by any individual for 183 or more consecutive calendar days during calendar year 20__ __. I do not qualify for a residential exemption on this property.
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Year property was purchased: _____ Purchase price: \$ _____ Did the purchase price include any special terms, considerations or furnishings? Yes ____ No ____ Please explain: _____ _____
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Utah law authorizes the Salt Lake County Assessor to request and collect sufficient information to verify primary residential status. (See reverse side for additional criteria used to determine primary residence.) Any willful misrepresentation in this statement subjects the owner to severe penalties pursuant to Utah Code 59-2-309(2).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_ Telephone # \_\_\_\_\_

## **CRITERIA FOR DETERMINING PRIMARY RESIDENCE**

If mailing address and location address are not the same, in addition to your driver's license, provide additional evidence supporting your claim to receive the Primary Residential Exemption (§59-2-103.5 UCA). Non-submission of "Taxpayer Statement of Primary Residence" may result in the removal of the primary residential exemption. Evidence used to determine Primary Residence (STC Rule R884-24P-52) may include:

- The length of continuous residency in the place claimed as primary
- The nature and quality of the living accommodations at the claimed residence
- The place of residence of the claimant's spouse
- The physical location of the claimant's place of business or source(s) of income
- The physical location of the claimant's banking facilities
- The location of registration of vehicles, boats and RV's
- Membership in clubs, churches, and other social organizations
- The addresses used on such things as:
  - Telephone listings
  - Mail
  - State and Federal tax returns
  - Listing in official government publications or other correspondence
  - Voter registration
  - Tax rolls
- The location of public schools attended by the claimant or his/her dependents
- The nature and payment of taxes in other states
- Declarations of the claimant:
  - Communicated to third parties
  - Contained in deeds
  - Contained in insurance policies
  - Contained in wills
  - Contained in letters
  - Contained in registers
  - Contained in mortgages
  - Contained in leases
- The exercise of civil or political rights in a given location
- The failure to obtain permits and licenses normally required of a resident
- The purchase of a burial plot in a particular location
- The acquisition of new residence in a different location

Before a residential exemption may be applied to the value of part-year residential property, an owner of the property shall:

- (i) file the application described in UCA 59-2-103 with the county board of equalization; and
- (ii) include as part of the application a statement that certifies:
  - (A) the date the part-year residential property became residential property;
  - (B) that the part-year residential property will be used as residential property for 183 or more consecutive Calendar days during the calendar year for which the owner seeks to obtain the residential exemption; and
  - (C) that the owner, or a member of the owner's household, may not claim a residential exemption for any property for the calendar year for which the owner seeks to obtain the residential exemption, other than the part-year residential property, or as allowed under Section 59-2-103 with respect to the primary residence or household furnishings, furniture, and equipment of the owner's tenant.

An owner may not obtain a residential exemption for part-year residential property unless the owner files an application on or before November 30 of the calendar year for which the owner seeks to obtain the residential exemption.

**Salt Lake County Assessor's Office, Tax Exempt Department**

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