

2018 Property Tax Relief Programs

Salt Lake County Treasurer's Office

slco.org/treasurer

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Below you will find detailed information for each tax relief program including the necessary documentation required for each program. Please note that all applications must be renewed annually with the Treasurer by **September 4, 2018**. Applicants must be U.S. citizens or permanent residents. If you are a permanent resident in the U.S. legally as defined in *U.S. Code › Title 8 › Chapter 14 › Subchapter IV › § 1641*, please provide your Permanent Resident Number and copies of your immigration documents.

Circuit Breaker Tax Abatement:

Benefits:

- A credit against taxes levied equivalent to a 20% reduction in fair market value and up to a \$970 tax credit on claimant's principal residence.

Eligibility:

- Must own and occupy the residence as of January 1, 2018.
- Must live in the State of Utah for the entire calendar year.
- Must be age 66 prior to January 1, 2019.
- 2017 household income cannot exceed \$32,738.
- Claimant must not be claimed as a dependent on any other individual's tax return.

Documentation:

- Complete copy of 2017 **Federal Income Tax Return, including all attachments and schedules** for each household member required to file.
- **If you do not file** a 2017 Federal Income Tax Return **please send copies of all 1099's** (Social Security, pensions, interest, dividends, IRA, 401(k) or 457 withdrawals, and any other miscellaneous payments) issued to each household member by a financial institution or other payer.

**Any adult household member who cannot provide the above listed documentation must submit an IRS wage and income transcript and a verification of non-filing letter.*

Indigent Abatement:

Benefit:

- A credit of up to \$970 but not more than 50% of any remaining tax due after deduction of other relief.

Eligibility:

- Must own and occupy the residence as of January 1, 2018.
- Must be age 65 prior to January 1, 2019 or receiving Social Security Disability.
- Must reside in the residence for which relief is requested for at least 10 months in 2018.
- 2017 household income and assets generally cannot exceed \$32,738.
- Must be unable to pay the tax when due.

Documentation:

- Include all documents required for Circuit Breaker Tax Abatement.
- Copies of year-end bank statement(s); broker account statement(s); IRA, 401(k), 457 and other retirement account statement(s).
- Valuation of other real estate owned, closing documents, etc.

Hardship Abatement:

Benefit:

- A credit of up to \$970 but not more than 50% of any remaining tax due after deduction of other relief.

Eligibility:

- The Hardship abatement has no age restrictions. All other eligibility criteria for the **Indigent abatement** listed above must be met. Applications for Hardship abatement must include a letter setting forth adequate facts supporting an **extreme hardship or disability**.

Documentation:

- Include all documents required for Indigent Tax Abatement.
- Include a statement explaining the details of the hardship. If applicable, include statements from physicians, etc. supporting the hardship.



K. Wayne Cushing, Salt Lake County Treasurer

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Veteran Disabled Exemption:

Benefit:

- Up to \$260,370 of the taxable value of the applicant's principal residence and/or tangible personal property (automobiles, recreation vehicles, boats, trailers, motorcycles, etc.) may be exempted from taxation, based on percentage of disability incurred in the line of duty. No exemption is allowed for disability less than 10%.

Eligibility:

- Must be a veteran having a disability incurred in the line of duty, or the unmarried surviving spouse of a veteran having a disability incurred in the line of duty or of a person who died as a result of service in the military.
- Must own and occupy the residence as of January 1, 2018. The term "residence" **does not** include a rented dwelling. Must be the owner of record of tangible personal property as of January 1, 2018.
(EXCEPTION: An unmarried surviving spouse or minor orphan may be allowed a veteran's exemption regardless of whether the claimant is the owner of the property as of January 1. The amount of the exemption is pro-rated based on the period the property is owned by the unmarried surviving spouse or minor orphan.)
- First time applicants must include a current Veteran's Administration certification letter showing the combined percentage of disability incurred in the line of duty and the effective date.
- A disabled veteran may be eligible for a 2017 exemption if applied by September 4, 2018.
- **If a claimant has applied in the past and has not been required to submit a yearly application, one will be required if the claimant falls into one of the following categories:**
 1. Claimant's percentage of disability changes
 2. Claimant's ownership interest in the property changes
 3. Claimant uses any portion of the exemption to reduce fees or taxes on motor vehicles or other tangible personal property
 4. Claimant dies and their unmarried surviving spouse or minor orphan requests exemption
 5. Home is sold or is no longer primary residence and claimant is requesting a prorated exemption

Documentation:

- To qualify for 2018 the effective date of your disability must be January 1, 2018 or prior.
- A letter from the VA dated within the last eight (8) months verifying % of disability with effective date, AS OF January 1, 2018 or prior, OR a surviving spouse letter from the VA that lists their name, the veteran's name, and % of disability at time of death.

Veteran Active Duty

Benefit:

- 100% exemption of the real property taxable value for the applicant's primary residence up to one (1) acre.

Eligibility:

- Completed at least 200 days of active duty service outside the State of Utah in 2017 OR at least 200 days of consecutive active duty service outside the State of Utah across 2016-2017 provided those days were not counted as qualifying service for the prior year.

Documentation:

- Military orders, DD214, or Letter from Commanding Officer confirming at least 200 days of active duty military service completed outside the State of Utah in 2017 OR at least 200 days consecutive active duty service outside the State of Utah across 2016-2017 provided those days of active duty military service were not counted as qualifying service for the prior year.

Blind Exemption:

Benefit:

- Up to \$11,500 of taxable value of real and tangible personal property owned by blind persons, their unmarried surviving spouse or minor orphan is eligible for the exemption.

Eligibility:

- First time applicants must include an ophthalmologist's statement verifying corrected visual acuity of no more than 20/200 in the better eye or a restricted angle of vision of 20 degrees or less in the better eye, and will be required to submit an updated letter every 10 years.
- Must own and occupy the residence as of January 1, 2018.

Documentation:

- Ophthalmologist's statement certifying the qualifying applicant: has no more than 20/200 visual acuity in the better eye when corrected; or has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees.

Note: For the Veteran Disabled and Blind Exemptions the surviving spouse or minor orphan of a deceased eligible person is generally eligible to receive tax relief for those programs. For the Veteran Active Duty only the surviving spouse is eligible. For additional information please contact us.



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