

## What is the Primary Residential Exemption?

(§§ 59-2-103, 59-2-103.5 and R884-24P-52)

The primary residential exemption is a 45% property tax exemption on most homes in Utah. This means you only pay property taxes on 55% of your home's fair market value.

### Eligibility

You may be eligible for the primary residential exemption if you occupy your home for 183 consecutive days or more in a calendar year.

The exemption applies to your house and up to one acre of land.

Apartments, condos and mobile homes also qualify. Up to one acre of land per residential unit qualifies for the primary residential exemption, **IF** used exclusively for residential purposes.

Properties inhabited by tenants also qualify, if they reside in the property for 183 consecutive days or more in a calendar year.

**You must inform the county if you no longer qualify for the primary residential exemption.**

### Application

**You likely already have the primary residential exemption applied to your property.** Most homes that are used as residences and sold are presumed to continue as residences, so the primary residential exemption is ongoing without a new application.

**Certain counties may require a new application (Form PT-23 or county equivalent) in certain circumstances.** The Utah Code allows counties to pass an ordinance that requires an application should the property change ownership, change from a non-primary residence to a primary residence, or if the county reasonably believes the property may no longer qualify. Most often these counties require an application from the new owner when a home is bought and sold.

**A homeowner should always submit an application to the county if they inhabit their property for less than the full calendar year.**

### KEY POINTS:

- The **primary residential exemption** is 45% of your home's fair market value.
- **Some counties** may require an **Application for Residential Property Exemption (Form PT-23 or county equivalent)** to receive the exemption.
- **All other counties** require a signed **Residential Property Declaration (Form PT-19A)** when title is transferred to a new owner.
- A homeowner should always submit an application to the county if they **inhabit their property for less than the full calendar year.**
- **It is recommended to submit an application annually with current leases if your residential property is inhabited by a tenant.**

### DID YOU KNOW?

- **A building that is under construction** and intended to be used as a residential property upon completion can qualify for the **primary residential exemption** before it is completed. An application may be submitted to the County Assessor.
- You can confirm you receive the **primary residential exemption** by determining any difference between the **market value** and **taxable value** on your **Valuation Notice** (received around the end of July) or **Tax Notice** (received around the start of November). **The taxable value will be 55% of the market value.**
- **Only one household may claim the exemption within the state of Utah.** Married couples living apart cannot claim two exemptions. Unless couples have **legally** separated, they can only claim one exemption.
- The **primary residential exemption** has existed since **1982**, and was **raised to 45% in 1995.**

### Residential Property Declaration

**Beginning 2019, if a county does not have an ordinance requiring an application for the primary residential exemption, a residential property declaration (Form PT-19A) is required when title changes on a home.** New homeowners must submit a residential property declaration to the county assessor within 5 business days of title change.

This ensures all homes receiving the primary residential exemption genuinely qualify, and reduces the chance that out-of-state residents who own residential properties in Utah are incorrectly identified as domiciled in Utah for state income tax purposes.

### QUESTIONS?

Contact your **local County Assessor** or the **Property Tax Division at the Utah State Tax Commission.**



# Backman Title Services

[www.backmantitle.com](http://www.backmantitle.com)

Notice: Utah State Law (Section 59-2-103-5) requires a property owner to declare the proper classification of their property whenever a deed records in order to obtain a primary residential tax exemption. Similar filings are also necessary to maintain or receive greenbelt property tax exemptions. Please consult the applicable County Assessor's Office to determine whether this exemption applies to this transaction.

## Washington County Assessor

Phone (435) 634-5703

<https://www.washco.utah.gov/departments/assessor/residential-exemption/>

87 North 200 East #201, St. George, Utah 84770

## Iron County Assessor

Phone (435) 477-8310

<https://www.ironcounty.net/departments/assessor/>

68 South 100 East, Parowan, Utah 84761

## Kane County Assessor

Phone (435) 644-2647

<https://kane.utah.gov/gov/dept/assessor/primary-residential-exemption/>

180 300 N, Kanab, Utah 84741

## Salt Lake County Assessor

Phone (385) 468-8000

<https://slco.org/assessor/>

2001 South State Street N2-600, Salt Lake City, UT 84114-7421

## Davis County Assessor

Phone: 801-451-3250

<https://www.daviscountyutah.gov/assessor>

61 Main St, Farmington, UT 84025.

## Weber County Assessor

Phone (801) 399-8124

<http://www.webercountyutah.gov/Assessor/>

2380 Washington Blvd # 380, Ogden, UT 84401

## Utah County Assessor

Phone (801) 851-8295

<http://www.utahcounty.gov/Dept/Assess/index.asp>

100 East Center Street, Provo, UT 84606

---

### Corporate

Phone (801) 288-8818

### Layton

Phone (801) 774-8818

### Midvale

Phone (801) 263-1500

### Riverwoods

Phone (801) 224-9020

### Salt Lake

Phone (801) 433-0506

### Bountiful

Phone (801) 295-7676

### Farmington

Phone (801) 683-4440

### Ogden

Phone (801) 475-6100

### Lehi

Phone (385) 336-8390

### St. George

Phone (435) 688-8808

Applications must be submitted by September 15<sup>th</sup>. \*\*\*For applications submitted September 16<sup>th</sup> to November 30<sup>th</sup> a \$50.00 late fee will apply.

**APPLICATION FOR RESIDENTIAL EXEMPTION**  
**KANE COUNTY ASSESSOR / 180 WEST 300 NORTH / KANAB, UT. 84741 / 435-644-2647**  
(Pursuant to Utah Code Ann. §59-2-103.5, Kane County Code 1-10-3 as amended)

OWNER(S) NAME(S): \_\_\_\_\_ PARCEL #: \_\_\_\_\_

\*PROPERTY LOCATION: \_\_\_\_\_ ACCOUNT #: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

**INFORMATION PROVIDED ON AND FOR THIS APPLICATION IS CONSIDERED PERSONAL INFORMATION**

PLEASE ANSWER **ALL** QUESTIONS IN REFERENCE TO YOUR KANE COUNTY \*PROPERTY LOCATION:

- |       |       |   |
|-------|-------|---|
| YES   | NO    |   |
| _____ | _____ | 1. Do you still own the home that you lived in before you moved to Kane County, UT?   |
| _____ | _____ | 2. Do you own any other residence(s) in a different location?   |
| _____ | _____ | 3. Do you pay income taxes in another state? **Important - Utah Code Ann. §59-2-103.5(8)(e)(iii).                                 |
| _____ | _____ | 4. Are you currently registered to vote in Kane County, UT?   |
| _____ | _____ | 5. Is this the address you are using for your State and Federal tax returns? **Important - Utah Code Ann. §59-2-103.5(8)(e)(iii). |
| _____ | _____ | 6. Are you employed in Kane County, UT?   |
| _____ | _____ | 7. Do you bank with a local financial institution?  |
| _____ | _____ | 8. Are your vehicles, boats and/or RV's registered in Kane County, UT?  |

(If you checked YES to any questions 1-3 OR if you checked NO to any of questions 4-8, please give an explanation in the space provided below.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PLEASE ANSWER ALL QUESTIONS IN REFERENCE TO YOUR KANE COUNTY \*PROPERTY:

- How long have you lived at the above-identified residential property? \_\_\_\_\_
- What was the date of purchase of the above-identified residential property? \_\_\_\_\_
- What was the purchase price of the above-identified residential property? \_\_\_\_\_
- Does the above purchase price included both land and improvements? Yes \_\_\_\_\_ No \_\_\_\_\_
- Did the purchase price include any special terms, considerations or furnishings? Yes \_\_\_\_\_ No \_\_\_\_\_  
If Yes, please explain: \_\_\_\_\_

PLEASE INITIAL ONE OF THE FOLLOWING CERTIFICAITONS IN REFERENCE TO YOUR KANE COUNTY \*PROPERTY LOCATION:

- |       |                  |   |
|-------|------------------|---|
| _____ | Primary          | I am the owner(s) of the above-identified residential property in Kane County, UT. This property is my permanent, full-time residence. I and my spouse have no other permanent residence in the State of Utah or any other state or province.<br><b>All owner(s) listed above MUST provide a copy of their Utah driver's license.</b> |
| _____ | Full Time Tenant | I am leasing/renting the above-identified property <u>full time</u> . The tenant(s) is using the property as their permanent full-time residence. <b>A Copy of the Lease MUST be provided with this application.</b> Lease term: _____, Monthly rent \$: _____, Name of tenant(s): _____.   |
| _____ | Non-Primary      | The above-identified property is not my permanent, full-time residence. I am not entitled to any primary residential exemption.   |

**\*\*Important law change effective 05-14-2019 – 59-2-103.5(8)(e)(iii) states:** "If a property owner or property owner's spouse claims a residential exemption under Utah Code Ann. §59-2-103 for property in this state that is the primary residence of the property owner or the property owner's spouse, that claim of residential exemption creates a rebuttable presumption that the property owner and the property owner's spouse have domicile in Utah for income tax purposes. The rebuttable presumption of domicile does not apply if the residential property is the primary residence of a tenant of the property owner or the property owner's spouse."

**\*\*\*All applications must be submitted no later than November 30<sup>th</sup> in order to be considered for that calendar year, Utah Code Ann. §59-2-103.5(3)(b). All applications submitted after November 30<sup>th</sup> will only be considered for the following tax year.**

**I understand pursuant to Utah Code Annotated, Section 59-2-309(2), that any misrepresentation of these statements subjects the owner(s) to severe penalties under the law. (All Owners MUST sign this application)**

Signed: \_\_\_\_\_  
\_\_\_\_\_

Telephone #: \_\_\_\_\_ Email Address: \_\_\_\_\_ Date: \_\_\_\_\_

Assessor Approval: _____	<b>Office Use Only</b>
Appraiser: _____	Assessment Year: _____
	Date Entered: _____



# Backman Title Services

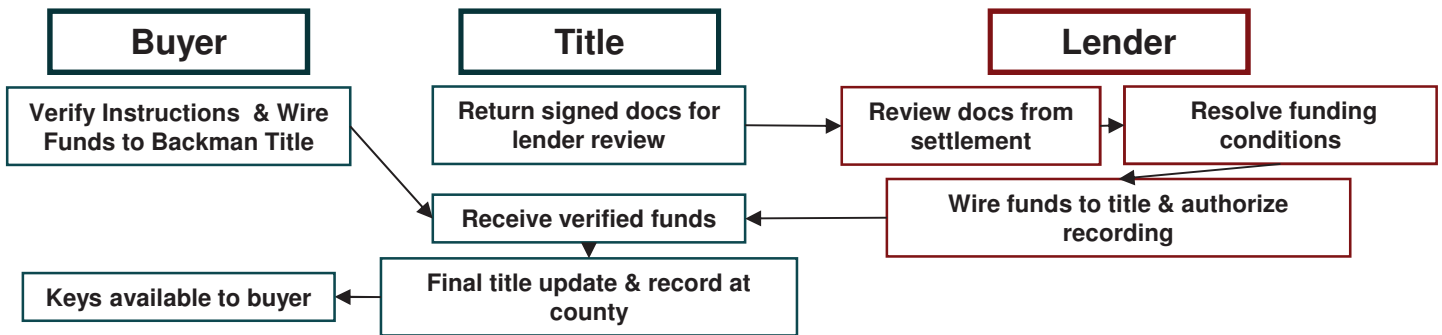
www.backmantitle.com

## After Settlement Checklist- Buyer

Note: Utah State Law (Section 59-2-103-5) requires a property owner to declare the proper classification of their property whenever a deed records in order to obtain a primary residential tax exemption. Similar filings are also necessary to maintain or receive greenbelt property tax exemptions. Please consult the applicable County Assessor's Office to determine whether this exemption applies to this transaction.

- Verify wiring instructions from title company
- Complete water right or water share transfer after closing with state or irrigation company (If applicable)
- File primary residence exemption with the county assessor
- Arrange for payment for HOA/Association dues
- Arrange for transfer of utilities with seller- set up auto payments
- Arrange for changing of locks with locksmith or home warranty company
- Identify garbage & recycling pick up days
- Set up or transfer TV/internet services and gym memberships
- Find shut off valves for water & gas in case of emergency
- Change address with auto and life insurance companies
- Update drivers license other professional licenses with new address
- Change magazine subscription address
- Update HR department with new address
- Forward mail with USPS: <https://www.usps.com/manage/forward.htm>
- Transfer prescriptions to new pharmacy, update address with doctors, dentists & schools
- Take pictures of receipts for possible deductions or reimbursements
- For moving day: fully charge cell phones, have paper towels, bathroom tissue, plastic cups/utensils ready & have cash on hand for unexpected items

Notes: \_\_\_\_\_



<b>Corporate</b> Phone (801) 288-8818	<b>Layton</b> Phone (801) 774-8818	<b>Midvale</b> Phone (801) 263-1500	<b>Riverwoods</b> Phone (801) 224-9020	<b>Salt Lake</b> Phone (801) 433-0506
<b>Bountiful</b> Phone (801) 295-7676	<b>Farmington</b> Phone (801) 683-4440	<b>Ogden</b> Phone (801) 475-6100	<b>Lehi</b> Phone (385) 336-8390	<b>St. George</b> Phone (435) 688-8808

# Five County Resource Guide

*United Way 2-1-1 is a free and confidential number that individuals and families can call or text to find local community resources, programs and services based on their needs.*



## Abuse, Neglect & Sexual Assault

**Adult Protective Services** helps prevent or stop abuse, neglect and exploitation of vulnerable adults; 1-800-371-7897.

**Child Abuse and Neglect Reporting Line** is a 24-hour hotline to report suspected child abuse; 855-323-3237.

**Domestic Violence Information Line** provides a 24-hour information and referral on domestic violence issues; 800-897-5465.

**Child and Family Services** investigates child abuse and neglect cases and offers family and youth services; 855-323-3237.

**Canyon Creek Women's Crisis Center - Cedar City** provides emergency housing, food, and clothing for battered women and their children; 435-865-7443.

**Discovering Opportunities Via Escape (DOVE) - St. George** provides a safe and confidential shelter and support for victims of domestic violence; 435-628-0458.

**Intermountain Specialized Abuse Treatment Center (ISAT) - St. George** provides specialized services to children and families affected by abuse; 435-628-8075.

**Utah Court Appointed Special Advocates for Children** provides advocates for abused, neglected, and/or abandoned children within the legal system; 801-578-3962.

**Children's Justice Center** Provides a safe environment for children while being interviewed regarding alleged abuse.

Iron County; 435-867-4275  
Washington County; 435-634-1134

## Counseling & Mental Health

**Southwest Behavioral Health** helps clients and community members recover mental illness.

Washington County; 435-634-5600  
Iron County; 435-867-7654  
Beaver County; 435-644-4520  
Kane County; 435-644-4520  
Garfield County; 435-676-8176

## Crisis/Suicide Prevention

**Southwest Behavioral Health** provides a 24-hour emergency mental health intervention line for callers in crisis; 800-574-6763.

**National Suicide Prevention Lifeline**; 1-800-273-8255

## Educational Services for Adults

**Utah Adult Education Services** provides programs to adults to further education; 801-538-7509.

## Employment Services

**Department of Workforce Services** provides employment help, training and general application for welfare, unemployment, Medicaid, WIC and food stamps; 866-435-7414 x3.

**LDS Employment Center** assists with job referral and training for all community members regardless of their faith.

Cedar City; 435-586-0684  
Saint George; 435-656-1388

**Utah State Rehabilitation Services** provides vocational rehabilitation and employment services for individuals with a disability.

Cedar City; 435-586-9995  
Saint George; 435-673-5091

## Food Assistance

**Care and Share** provides emergency food assistance for needy persons without other resources.

Beaver (Beaver County); 435-438-6266  
Cedar City (Iron County); 435-586-4962  
Hurricane (Washington County); 435-635-0995  
Orderville (Kane County); 435-648-2504  
Kanab (Kane County); 435-691-0228  
Escalante (Garfield County); 435-826-4317  
Panguitch (Garfield County); 435-676-2509

**Switchpoint Community Resource Center - Saint George** assists with temporary food assistance to help individuals on the road to independence; 435-628-9310. Daily hot meals are served at Grace Episcopal Church; 435-767-1201.

**True Life Center - Cedar City** is a food pantry for community members; 435-867-0405.

**Women, Infants and Children (WIC)** offers nutritional counseling and food assistance for families; 877-942-5437.

## Healthcare

**Children's Health Insurance Program (CHIP)** and **Medicaid** provide access to healthcare; 866-435-7414 x3.

**Dixie Regional Community Center** provides answers to health

**Enterprise Valley Medical Clinic** offers general medical care; 435-878-2281.

**Family Healthcare** provides general medical, mental health and dental care; visit [familyhc.org](http://familyhc.org) for more information.

Cedar City; 435-865-1387  
Saint George & Hurricane; 435-879-2565

Garfield Memorial Clinic provides general medical care for Garfield County residents; 435-676-8842.



2-1-1 Utah



211utah.org

Access 2-1-1 Utah on Instagram, online, and apps available for download.

**Medicaid;** 1-800-662-9651

**Medicare;** 1-800-MEDICARE

**NeedyMeds** is an online information resource that provides assistance to people who are unable to afford their medications; 1-800-503-6897 or visit [needymeds.org](http://needymeds.org)

**FamilyWize** provides prescription drug discount cards at no cost; visit [familywise.org](http://familywise.org) or call 866-810-3784.

### Parenting and Family

**Head Start Program** increase social competence of prekindergarten children in low income families.

Beaver City; 1-800-796-6070

Cedar City; 435-586-6070

Enoch; 435-865-6959

Hurricane Valley; 435-635-3442

Parowan; 435-477-1715

Saint George; 435-628-5641 or 435-674-4545

**Help Me Grow** provides an information and referral line to connect families to resources. They also provide developmental screenings; 2-1-1 or 801-691-5322.

**Family Support Center** helps parents and guardians as they strive to provide a healthy, happy environment for their children.

Southwestern Utah Center; 435-586-0791

Washington County; 435-674-5133

**New Frontiers for Families - Panguitch** provides support for parents and youth with complex needs; 435-676-2599.

**Hope Pregnancy Care Center** provides free and confidential services to women and men experiencing an unplanned pregnancy. Services include pregnancy tests, adoption and abortion information, mentoring support, parenting programs and material resources; 435-652-8343.

### Shelter & Housing Services

**Housing Authority** provides affordable, safe housing for low-income families, elderly, and disables persons.

Beaver City (Beaver County); 435-438-2935

Cedar City (Iron County); 435-586-8462

Saint George (Washington County); 435-628-3648

**Iron County Care and Share** provides rent payment assistance for needy families without other resources; 435-586-4962.

**Switchpoint Community Resource Center** in Saint George assists with temporary housing to help individuals on the road to independence; 435-628-9310.

**Community Action** provides rental assistance and a rapid rehousing program through Five County Association of Governments.

Cedar City; 435-867-8384

Saint George; 435-674-5757

**Community Housing Services** provides affordable housing for persons who are low income, or disabled; 801-328-1050.

**Weatherization** provides basic overall weatherization through Five County Association of Governments; 435-586-0585.

**Habitat for Humanity of Southwest Utah** provides a sweat equity program to enable families to build a home; 435-674-7669 x3.

### DISABILITY SERVICES

**Red Rock Center for Independence** empowers people with disabilities to live independently through education, personalized services, and technology.

Cedar City; 435-704-4798

St George; 435-673-7501

**Southern Utah Autism Support Group** provides support to families of persons with autism and related conditions; 435-216-8552.

**TURN Community Services** helps people with developmental disabilities through community-based programs.

Cedar City; 435-586-1128

Saint George; 435-673-5251

### Senior Citizen Services

**Five County Area Agency on Aging** provides in-home services and advocacy for the elderly; 435-673-3548.

**Easter Seals Employment Program** provides employment and job training opportunities to persons 55 years or older who are low income.

Cedar City; 435-865-6555

Saint George; 435-986-3576

### Substance Abuse and Addiction Treatment

**Alcoholics Anonymous** helps alcoholics and their families overcome alcoholism; 435-674-4791.

**Alano - Dixie** is a support group of friends and family members of alcoholics; 435-673-0608.

**Southwest Behavioral Health Center** helps individuals to prevent and recover from severe and persistent mental illness and addiction.

Washington County; 435-634-5600

Iron County; 435-867-7654

Beaver County; 435-644-4520

Kane County; 435-644-4520

Garfield County; 435-676-8176

### Utility Assistance

**H.E.A.T.** provides winter home heating assistance and year-round energy crisis intervention for eligible low-income households.

Beaver County; 435-438-3584

Garfield County; call 435-826-4410

Iron County; 435-586-0858

Kane County; 435-644-3803

Washington County; 435-652-9643

### Legal Services

**Utah Legal Services** in Saint George represents low-income individuals in domestic, civil and public issues; 800-662-4245.

### Financial Assistance

**Office of Recovery Services** helps collect child support and alimony; 801-536-8500.

**Money Management International** offers a 24-hour hotline for free individualized financial counseling; 866-531-3442.

**AAA Fair Credit Foundation** helps individuals achieve lasting financial stability through education; 1-800-351-4195.

**VITA** provides tax preparation assistance for low-income families and individuals from January - April; 2-1-1.

*For more information and assistance, call 2-1-1 or text your zip code to 898211.*