



Backman Title Services

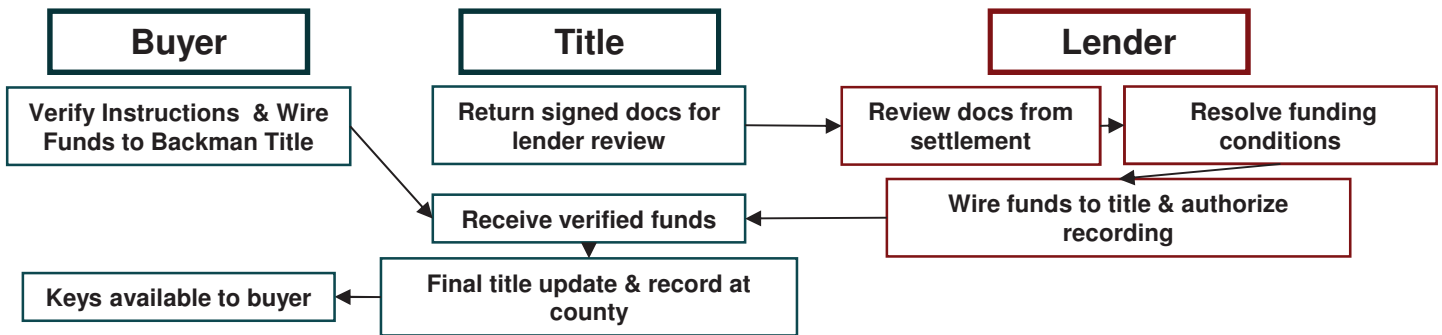
www.backmantitle.com

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: _____



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

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.**

DEPARTMENT HOME

[Real Property](#)
[Personal Property](#)
[Greenbelt](#)
[Assessment Process](#)
[FAQ's](#)
[Links](#)
[Contact Us](#)

CONTACT INFORMATION

Address

100 E Center Street
Room 1100
Provo, Utah 84606
[map](#)

Phone Numbers

Real Property
801-851-8244
Personal Property
801-851-8295

Hours

Monday - Friday
8:00 am to 5:00 pm

Residence Property Declaration

In accordance with the provisions set forth under Utah state law, the Assessor's Office is required to verify and correctly classify all residential properties as a primary or secondary residence. State code 59-2-103 allows for a 45% residential exemption on primary residences in Utah. This means those receiving the exemption only pay property tax on 55% of the home's fair market value.

What Qualifies A Home As A Primary Residence In Utah?

Utah code defines a primary residence as a home that serves as the occupant's primary domicile for at least 183 consecutive days in a year. The owner, the owner's spouse, another family member, or a tenant may occupy the residence. A household may only claim one residential exemption in the State of Utah.

Submit Residential Property Declaration Online

[Blank Residential Property Declaration Form](#)
[Instructions](#)

The Residential Declaration Form can be printed and submitted by mail or in person.

Return completed applications to:

Mail To : Utah County Assessor's Office
Attn: Primary Residential Declaration
100 East Center Street
Provo, UT 84606

OR

Email : resdec@utahcounty.gov

Frequently Asked Questions

Q: Why am I receiving this form?

County records indicate that you either recently purchased a residential property or the address of a property you currently own that is receiving the primary residential exemption does not match your mailing address, voter registration address, or the address on your driver's license.

Q: Who is required to sign the residential property declaration?

All vested property owners must sign. This includes both spouses if the property is jointly owned by a married couple.

Q: What happens if I don't return this form to the County Assessor?

If you do not return the completed form within 30 days, you will receive a notice of failure to file.

Q: How can I tell if I am receiving the exemption?

Your valuation notice (received at the end of July) or your Tax Notice (received in November) will indicate if you receive the exemption. The taxable value of your property will be 55% of the market value (reflecting the 45% exemption). Most residences in Utah receive the exemption.

Q: I own multiple residences in the state of Utah. How is the primary residential exemption applied?

Only one (1) exemption may be claimed per household within the state of Utah. This means if you own multiple residential properties in the state, they must be the primary residence of a tenant to receive the exemption. Additional properties must be listed on page two of the declaration with the "yes" box checked if the property is the primary residence of a tenant. Vacation rentals, summer homes, recreational cabins, or second homes do not qualify for the exemption.

Q: The home is occupied by a tenant; does it qualify for the primary residential exemption?

A residential property qualifies if it is occupied for 183 or more consecutive days in a calendar year by a fulltime resident. Nightly and short-term rentals do not qualify.

Q: What doesn't qualify?

There is no exemption given for Commercial Properties, Vacant Land, Secondary Homes, Vacation Homes, Cabins, Time-Shares, or other types of transitory housing. These properties are taxed at 100% of the market value.

Q: There is a statement concerning Utah income taxes on this form. What does this property tax exemption have to do with Utah State Income Taxes?

If you receive the primary residential exemption on a property in Utah, there is a rebuttable presumption that you are domiciled in Utah for income tax purposes. Put simply, your worldwide income may be subject to Utah state income tax, unless you establish otherwise. This would primarily effect individuals (or their spouses) who live out of state but own residential property in Utah. Individuals in such circumstances, or those who believe they could be affected, may wish to seek advice from an income tax professional.

Q: My property doesn't qualify because it is a second home, what do I need to do?

You must notify the county when a property you own no longer qualifies for the exemption. Please complete and return the [Secondary Residence Form](#) to the Utah County Assessor.

Q: Have further questions on the exemption?

Many factors can affect whether you qualify for the exemption. For example, if you separate from your spouse but are not legally separated, you are still counted as one household and only one home can qualify for the exemption even if living separately.

Or, if you are building a property that is intended to be used as a residential property upon completion, it can qualify for the residential exemption before it is completed.

For more information, please contact the Utah County Assessor at 801-851-8244 or [fill out the online contact form](#).



Backman Title Services

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.

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

Utah County Assessor

100 E Center St, Provo, UT 84606
Phone (801) 851-8295

Alpine

www.alpinecity.org

Alpine Town Offices
20 North Main
Alpine, Utah 84004
Phone (801) 756-6347

Cedar Fort

www.townofcedarfort.com

Cedar Fort Town Offices
50 East Center Street
Cedar Fort, UT 84013
Phone:(801) 768-2147

Herriman

<http://www.herriman.org/>

Herriman City Offices
13011 South Pioneer Str. (6000 W.)
Herriman, UT 84096
Phone:801-446-5323

Eagle Mountain

www.emcity.org

Eagle Mountain City Offices
1650 East Stagecoach Run
Eagle Mountain, Utah 84005
Phone: (801) 789-6600

Highland City

www.highlandcity.org

Highland City
5400 West Civil Center Drive, STE 1
Highland, Utah 84003
Phone: (801) 756-5751

Lindon

www.lindoncity.com

Lindon City Offices
100 North State Street
Lindon, Utah 84042
Phone: (801) 785-5043

Orem

www.orem.org

Orem City Offices
56 North State Street
Orem, Utah 84057
Phone: (801) 229-7000

American Fork

www.afcity.org

American Fork City Offices
51 East Main Street
American Fork, Utah 84003
Phone: (801) 763-3000

Cedar Hills

www.cedarhills.com

Cedar Hills City Offices
10246 North Canyon Road
Cedar Hills, Utah 84062
Phone: (801) 875-9668

Draper

<http://www.draper.ut.us/>

Draper City Offices
1020 E. Pioneer Road
Draper, UT 84020
Phone: (801) 576-6500

Elk Ridge

www.elkridgecity.org

Elk Ridge City Offices
80 East Park Drive
Elk Ridge, Utah 84651
Phone: (801) 423-2300

Lehi

www.lehi-ut.gov

Lehi City Offices
153 North 100 East
Lehi, Utah 84043
Phone: (801) 768-7100

Mapleton

www.mapleton.org

Mapleton City Offices
125 West Community Way
Mapleton, Utah 84664
Phone: (801) 489-5655

Payson

www.paysonutah.org

Payson City Offices
439 West Utah Avenue
Payson, Utah 84651
Phone: (801) 465-5200

Internet/Phone/TV

CenturyLink®

www.centurylink.com/home/moving/

Phone:(866) 642-0444

Comcast®

www.customer.comcast.com/contact-us/

Phone: (800) 934-6489

Dish Network®

www.dish.com/support/

Phone: (888) 656-2461

Direct TV

https://support.directv.com/app/contact_us

Phone: (855) 838-4388

Digis®

www.digis.net/e-contact-us?

Phone: (866) 923-4447

Rocky Mountain Power

<https://www.rockymountainpower.net>

Phone:(888) 221-7070

Dominion Energy

<https://www.dominionenergy.com/>

Phone: (800) 323-5517

Blue Stakes

www.bluestakes.org

Phone: (801) 622-4111

Poison Control

www.uuhsc.utah.edu/poison

Phone: (800) 222-1222

School Districts

Alpine School District

www.alpineschools.org

Phone: (801) 610-8400

Provo School District

www.provo.edu

Phone: (801) 374-4800

Nebo School District

www.nebo.edu

Phone: (801) 354-7400

Pleasant Grove

www.plgrove.org

Pleasant Grove City Offices
70 South 100 East
Pleasant Grove, Utah 84062
Phone: (801) 785-5045

Provo

www.provo.org

Provo City Offices
351 West Center Street
Provo, Utah 84601
Phone: (801) 852-6000

Salem

www.salemcity.org

Salem City Offices
30 West 100 South
Salem, Utah 84653
Phone: (801) 423-2770

Santaquin

www.santaquin.org

Santaquin City Offices
275 West Main Street
Santaquin, Utah 84655
Phone: (801) 754-3211

Saratoga Springs

www.saratogaspringscity.com

Saratoga Springs City Offices
1307 North Commerce Drive #200
Saratoga Springs, Utah 84045
Phone: (801) 766-9793

Spanish Fork

www.spanishfork.org

Spanish Fork City Offices
40 South Main Street
Spanish Fork, Utah 84660
Phone: (801) 804-4500

Springville

www.springville.org

Springville City Offices
110 South Main Street
Springville, Utah 84663
Phone: (801) 489-2700

Vineyard

www.vineyard.utah.gov

Vineyard City Offices
220 East Gammon Road
Vineyard, Utah 84058
Phone: (801) 226-1929

Woodland Hills

www.woodlandhillsutah.org

Woodland Hills City Offices
690 South Woodland Hills Drive
Woodland Hills, Utah 84653
Phone: (801) 423-1962

Utah County

Post Office Locations

Orem Post Office

Phone: 801-227-0662
220 West Center Street
Orem, Utah 84057

Provo Post Office

Phone: 801-818-9692
95 West 100 South
Provo, Utah 84601

Pleasant Grove Post Office

Phone: 801-785-5589
180 South 100 West
Pleasant Grove, Utah 84062

Spanish Fork Post Office

Phone: 801-794-1197
165 East 900 North
Spanish Fork, Utah 84660

Santaquin Post Office

Phone: 801-754-3827
20 West Main Street
Santaquin, Utah 84655

Mountain Shadows Post Office

Phone: 801-802-7141
877 East 1200 South
Orem, Utah 84097

Springville Post Office

Phone: 801-491-3656
75 East Center Street
Springville, Utah 84663

Payson Post Office

Phone: 801-465-0564
955 East 100 North
Payson, Utah 84651

American Fork Post Office

Phone: 801-492-7731
55 North Merchant Street
American Fork, Utah 84003

Lehi Post Office

Phone: 801-766-1562
333 East Main Street
Lehi, Utah 84043

Goshen Post Office

Phone: 801-667-9945
80 South Center St
Goshen, Utah 84663

Salem Post Office

Phone: 801-423-7894
134 East 200 North
Salem, Utah 84653

East Bay Post Office

Phone: 801-374-3343
936 South 250 East
Provo, Utah 84606

Layton

Phone (801) 774-8818

Farmington

Phone (801) 683-4440

Midvale

Phone (801) 263-1500

Ogden

Phone (801) 475-6100

Utah County Government

Animal Control- 801-851-4000

3075 North Main Street, Spanish Fork, Utah 84660

Assessor- 801-851-8244

100 East Center Street, Provo, Utah 84606

Real Property - Rm 1100

Personal Property – 1105

Clerk/Auditor- 801-851-8109

100 E. Center Street Room 3600, Provo, Utah 84606

Community Development 801-851-8343

51 South University Avenue, Suite 117 and Suite 120
Provo, Utah 84601

Health: Administration/Vital Records- 801-851-7000

151 South University Avenue, Provo, Utah 84601

Health: Mosquito Abatement-801-851-7637

2855 South State Street, Provo, Utah 84606

Health: Substance Abuse- 801-851-7127

151 S. University Ave Ste 3200, Provo, Utah 84601

Health: Women, Infant, & Children- 801-851-7300

151 S. University Ave Ste 2100, Provo, Utah 84601

Justice Court- 801-851-7200

151 S. University Ave Ste 3300, Provo, Utah 84601

Public Works- 801-851-8600

2855 South State Street, Provo, Utah 84606

Recorder- 801-851-8179

100 East Center St Ste 1300, Provo, Utah 84606

Sheriff- 801-851-4000

3075 North Main, Spanish Fork, Utah 84660

Surveyor- 801-851-8669

2855 South State Street, Provo, Utah 84606

Treasurer- 801-851-8254

100 East Center St Ste 1200, Provo, Utah 84606-3159

Utah County Fair- 801-851-8136

Spanish Fork Fairgrounds

Utah County Fire- 801-851-4141

Utah County Hospitals

Mountain View Hospital

Phone: 801-465-7000

1000 East 100 North

Payson, Utah 84651

Orem Community Hospital

Phone: 801-224-4080

331 North 400 West

Orem, Utah 84057

Timpanogos Regional Hospital

Phone: 801-714-6000

750 West 800 North

Orem, Utah 84057

Utah Valley Regional Medical Center

Phone: 801-357-7850

1034 North 500 West

Provo, Utah 84604

Corporate

Phone (801) 288-8818

Bountiful

Phone (801) 295-7676

Riverwoods

Phone (801) 224-9020

Lehi

Phone (385) 336-8390

Salt Lake

Phone (801) 433-0506

St. George

Phone (435) 688-8808

