

Program Qualifications

The purpose of the Circuit Breaker program is to provide general property tax relief to certain poor taxpayers who have household income below statutorily mandated levels and who own their place of residence. (Renters may also qualify. See Renter's Credit below.) Any person providing their own financial support who is 66 years of age in the year of application or who is a surviving spouse, regardless of age, with a household income as identified by the legislation each year, may qualify for the program.

Claimants must meet the following requirements:

One of the following:

1. 66 years of age in the year of application.
2. A surviving spouse, regardless of age.
All of the following:
 3. File an [application](#) by the deadline.
 4. The claimant owned the property as of January 1 of the year the exemption is claimed. See Renter's Credit below for information on Circuit Breaker for a claimant who rents their residence.
 5. [Total household income](#) cannot exceed the amount provided by legislation each year.
 6. A permanent resident of the state of Utah, residing in the state for the entire calendar year. Provide proof of established residency in the State of Utah. Absence from the residence due to vacation, confinement to a hospital, or other similar temporary situation is not to be deducted from the residency requirement.
 7. Providing their own financial support. (Is not claimed as a personal exemption on someone else's income tax return.)
 8. Provide the following documentation:
 - Tax returns, 1099, W-2 forms and/or any other documents to verify the income received for the previous calendar year for which the claimant is requesting the tax relief.
 - In the event that part of the residence is rented, evidence that a bona fide rental relationship exists. Otherwise the tenant(s) will be considered household members for income purposes. Evidence will be either:
 - Rental agreement and rent receipts, or
 - An affidavit signed by the applicant and renter(s).
9. May claim an abatement or deferral on only one residence. Mobile homes may be eligible for the abatement.
10. If the claimant is married, and the property is jointly owned and occupied, signatures of both spouses are required if they seek a deferral or abatement on the residence.

Eligible Property

The exemption applies to the claimant's owner-occupied primary residence, including a mobile home.

Amount of Exemption

The amount of the exemption will be up to the maximum amount allowed by legislation for the year, plus an additional credit equal to the tax on 20% of the fair market value of the residence.

Renter's Credit

The Renter's Credit aspect of the Circuit Breaker program is managed entirely by the Utah State Tax Commission. An application for the renter's credit must be filed with the Utah State Tax Commission by December 31 each year. Please contact the Utah State Tax Commission for additional information.