**Program Qualifications**
The purpose of this program is to provide tax relief to claimants who have income below statutorily mandated levels and who own their residence. Any person providing their own financial support, regardless of age, with a household income as identified by legislation each year, may qualify for the program.

Claimants must meet the following requirements in order to qualify:

1. File an [application](#) by the deadline.
2. The claimant owned the property as of January 1 of the year the exemption is claimed.
3. Total household income cannot exceed the amount provided by legislation each year.
4. The claimant must live in their residence at least 10 months of the 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.
5. Providing their own financial support. (Is not claimed as a personal exemption on someone else’s income tax return.)
6. The total of all savings, money market, certificate of deposit (CD), stocks, or similar liquid or semi-liquid accounts must not exceed a total of $7,500 (allowed as a burial allowance). The accrued value of insurance policies or legally defined retirement accounts such as a 401k or IRA is not included in the total.
7. Claimant must not own other significant real property besides the primary residence.
8. Provide the following documentation:
   - A [signed statement](#) detailing the circumstances of hardship, setting forth the facts to support eligibility, and an inability to pay the assessed property taxes.
   - 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.
   - A listing of all liquid and fixed assets with the current market value.
   - In the case of disability, a signed statement from a physician.
   - 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 claimant 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 50% of the taxes due, up to the maximum amount allowed by legislation for the year.