

Program Qualifications

Claimants must meet the following requirements in order to qualify:

All of the following:

1. A member of the armed forces (including Guard, Reserve, or Coast Guard).
2. Deployed outside of the state:
 - For 200 calendar days in the previous year. (i.e.: in 2014 for a 2015 application.)
 - For 200 consecutive days across two years. (i.e.: deployed in 2013-2014 for a 2015 application.)
3. File an [application](#) by the deadline. The application must be filed in the year after the last day of qualifying service. (If your last qualifying day was this year, apply next year.)
4. The claimant owned the property as of January 1 of the year the exemption is claimed. Property held under a real estate contract is eligible for the exemption if the claimant is both the purchaser under the contract and is obligated to pay property taxes on the property beginning on January 1 of the year the exemption is claimed.
5. Submit verification of deployment. The following is the preferred and recommended method:
 - Submit a copy of the Travel Voucher (typically a DD Form 1351-2), or a printout of the electronic version.
 - Include evidence that the Travel Voucher was processed by the Personnel Office (i.e.: a Defense Travel System printout).

Note that *deployment orders are typically not sufficient* for two reasons: (1) orders may be amended, and we cannot be sure that we have all amendments, and (2) orders do not specify which portion of the assignment was within the state of Utah, and which portion was outside the state. Your travel voucher will let us know what your actual deployment dates were, and how many days you were outside of Utah.

6. The property must be the claimant's primary residence.

Eligible Property

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

Amount of Exemption

The exemption applies to 100% of property taxes for the claimant's primary residence. The exemption does not include direct charges.

Deadline Extensions

The county will extend the application deadline to the year after year the claimant would otherwise be required to file the application if the county determines that:

- The claimant or a member of the claimant's immediate family had an illness or injury that prevented the claimant from filing the application on or before the original deadline.
- A member of the claimant's immediate family died during the calendar year the claimant was required to file the application.
- The claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year the claimant was required to file the application.
- The failure of the claimant to file the application on or before the deadline for filing the application would be against equity or good conscience and was beyond the reasonable control of the claimant.