

# 2023 Property Tax Relief Programs

Salt Lake County Treasurer's Office

[slco.org/treasurer](https://slco.org/treasurer)

rev. 1/2023

Below you will find detailed information for each tax relief program and all applications must be renewed annually with the Treasurer by **September 1, 2023**. Applicants must be U.S. citizens or permanent residents. If you are a permanent resident in the U.S. legally as defined in *U.S. Code › Title 8 › Chapter 14 › Subchapter IV › § 1641*, please provide your Permanent Resident Number and copies of your immigration documents.

## **Circuit Breaker Tax Abatement:**

**Benefit:** A credit against taxes levied equivalent to a 20% reduction in fair market value and up to a \$1,186 tax credit on claimant's principal residence.

### **Eligibility:**

- Must own and occupy the residence as of January 1, 2023.
- Must live in the State of Utah for the entire calendar year.
- Must be age 66 prior to January 1, 2024 or be a qualifying widow.
- 2022 household income cannot exceed \$38,369.
- Claimant must not be claimed as a dependent on any other individual's tax return.

### **Documentation:**

- Complete copy of 2022 **Federal Income Tax Return, including all schedules and documents used to process your tax return** for each household member required to file.
- **If you do not file** a 2022 Federal Income Tax Return **please send copies of all W2s and 1099s** issued to each household member by a financial institution or other payer.  
*\*Any adult household member who cannot provide the above listed documentation must submit an IRS wage and income transcript or a Social Security earnings statement.*

## **Indigent Abatement:**

**Benefit:** A credit of up to \$1,186 but not more than 50% of any remaining tax due after deduction of other relief.

### **Eligibility:**

- Must own and occupy the residence as of January 1, 2023.
- Must be age 65 prior to January 1, 2024 or receiving Social Security Disability.
- Must reside in the residence for which relief is requested for at least 10 months in 2023.
- 2022 household income and assets generally cannot exceed \$38,369.
- Must be unable to pay the tax when due.

### **Documentation:**

- Include all documents required for Circuit Breaker Tax Abatement.
- Copies of year-end bank statement(s); broker account statement(s); IRA, 401(k), 457 and other retirement account statement(s).
- Valuation of other real estate owned, closing documents, etc.

## **Hardship Abatement:**

**Benefit:** A credit of up to \$1,186 but not more than 50% of any remaining tax due after deduction of other relief.

### **Eligibility:**

- The Hardship abatement has no age restrictions. All other eligibility criteria for the **Indigent abatement** listed above must be met.

### **Documentation:**

- Include all documents required for Indigent Tax Abatement.
- Include a statement explaining the details of the hardship. If applicable, include statements from physicians, etc. supporting the hardship.
- Three (3) years of finances **may be** requested if it is not evident you are experiencing an ongoing financial hardship (you will be notified if this applies to you).



K. Wayne Cushing, Salt Lake County Treasurer

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### **Disabled Veteran Exemption:**

**Benefit:** Reduction of up to \$479,504 of the taxable value of the applicant's principal residence and/or tangible personal property.

**Eligibility:**

- Must be a veteran having a disability incurred in the line of duty, or the unmarried surviving spouse of a veteran having a disability incurred in the line of duty, or of a person who died as a result of service in the military.
- Must be the applicant's primary residence. The term "residence" **does not** include a rented dwelling.
- First time applicants must include a current Veteran's Administration certification letter showing the combined percentage of disability incurred in the line of duty and the effective date.
- A disabled veteran may be eligible for a 2022 exemption, if application is received by September 1, 2023.
- **If a claimant has applied in the past and has not been required to submit a yearly application, one will be required if the claimant falls into one of the following categories:**
  1. Claimant's percentage of disability changes
  2. Claimant's ownership interest in the property changes
  3. Claimant uses any portion of the exemption to reduce fees or taxes on motor vehicles or other tangible personal property
  4. Claimant dies and their unmarried surviving spouse or minor orphan requests exemption
  5. Home is sold and claimant is requesting a refund
  6. New home purchase

**Documentation:**

- A letter from the VA dated within the last year verifying % of disability with effective date, OR a surviving spouse letter from the VA that lists their name, the veteran's name, and % of disability at time of death.

### **Veteran Active Duty**

**Benefit:** 100% exemption of the real property taxable value for the applicant's primary residence up to one (1) acre.

**Eligibility:**

- Completed at least 200 days, in any 365 day period of active duty service outside the State of Utah in 2022 provided those days were not counted for purposes of qualifying for the exemption in the prior year.

**Documentation:**

- Military orders, DD214, or Letter from Commanding Officer confirming at least 200 days of active duty military service completed outside the State of Utah in 2022.

### **Blind Exemption:**

**Benefit:** Up to \$11,500 of taxable value of real and tangible personal property owned by blind persons, their unmarried surviving spouse or minor orphan is eligible for the exemption.

**Eligibility:**

- First time applicants must include an ophthalmologist's statement verifying corrected visual acuity of no more than 20/200 in the better eye or a restricted angle of vision of 20 degrees or less in the better eye, and will be required to submit an updated letter every 10 years.
- Must own the residence as of January 1, 2023.

**Documentation:**

- Ophthalmologist's statement certifying the qualifying applicant: has no more than 20/200 visual acuity in the better eye when corrected; or has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees.

### **Senior Deferral (NEW):**

**Benefit:** Deferral of current year property taxes due allowing homeowner to pay accumulated property taxes at a later date.

**Eligibility:**

- Must be 75 years of age prior to January 1, 2024.
- Property Assessed Value must be no greater than 100% of the Salt Lake County Median Property Value OR must have owned the residence for a continuous 20 year period as of January 1, 2023.
- Household income must not exceed \$76,738 and Household assets must not exceed 20 times the amount of property tax levied during the previous calendar year.

**Documentation:**

- Include all documentation required for Circuit Breaker and Indigent Tax Abatement.

**For additional information about any of the tax relief programs listed above please contact our office at 385-468-8300 or [taxrelief@slco.org](mailto:taxrelief@slco.org).**



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