

Rich County Treasurer

20 S Main, PO Box 186
Randolph, UT 84064

LouJean M Argyle
435-793-5155

PROPERTY TAX ABATEMENT

**IF YOU WILL BE AGE 65 OR OLDER ON OR BEFORE
DECEMBER 31, 2019 OR IF YOU ARE A WIDOW OR WIDOWER AND
HAVE NOT REMARRIED, A DISABLED VETERAN OR ACTIVE DUTY ARMED FORCES, YOU
MAY QUALIFY FOR A PROPERTY TAX CREDIT.**

**TO RECEIVE A DISCOUNT ON YOUR PROPERTY TAXES, YOU MUST FILL OUT A
PROPERTY TAX ABATEMENT APPLICATION. THESE APPLICATION ARE AVAILABLE AT
THE RICH COUNTY TREASURER'S OFFICE.**

**INFORMATION TO BE REPORTED ON THE APPLICATION INCLUDES HOUSEHOLD
INCOME, SOCIAL SECURITY NUMBER, AGE, NAME, ETC.
AN APPLICANT'S HOUSEHOLD INCOME MUST BE LESS THAN \$33,530. FOR DISABLED
VETERANS OR ACTIVE DUTY REQUIRES INFORMATION ON YOUR SERVICE AND/OR
DISABILITY.**

**ONLY PROPERTY TAX ON A PRIMARY RESIDENCE IS ELIGIBLE FOR A
PROPERTY TAX CREDIT.**

**IF YOU HAVE ANY QUESTIONS OR YOU WOULD LIKE AN
APPLICATION, YOU MAY CONTACT THE
RICH COUNTY TREASURER'S OFFICE.
PHONE NUMBER 435-793-5155**

Forms are also available at <http://www.tax.utah.gov/forms-pubs/>

2019	County Application Low Income Abatement and Homeowner's Tax Credit Application (For low income, elderly, and widows/widowers)	TC-90CY Rev. 1/19
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Homeowners and Mobile Homeowners applying for property tax credit must file this form with the county where the home is located by Sept. 1, 2019.

Renters and Mobile Homeowners applying for lot rental refund, file the TC-90CB application with the Utah State Tax Commission by Dec. 31, 2019.

Applicants who check box 2 in Section 5 (back of form) must file this form in person.

Section 1 - Applicant's Name If more than one person lives in a household, only one person may file an application.

Applicant's last name	Applicant's first name	Middle initial	Birth date	Social Security number
Spouse's last name (if spouse is living)	Spouse's first name	Middle initial	Birth date	Social Security number
Address	City	County	State	ZIP code
				Daytime telephone number

Enter your property serial/account number(s) from your most recent property tax billing notice

Section 2 - Household Income Household income must include **ALL household members' incomes.**

Complete and add lines 1 through 10 and enter the total on line 11. **Household income** is income received during 2018 from all members living in the household as of Jan. 1, 2019, **not just the applicant.** A "household" is an association of all people living in the same dwelling, sharing furnishings, facilities, accommodations and expenses. **Send supporting income documentation for information provided below.**

Total members in household as of Jan. 1, 2019

1. Wage/salaries/tips/other compensation (W-2, 1099Misc, etc.)	1	<input style="width: 90%;" type="text"/>		6. Government assistance	6	<input style="width: 90%;" type="text"/>
2. Total interest income, dividends (taxable/nontaxable)	2	<input style="width: 90%;" type="text"/>		7. Unemployment, worker's compensation	7	<input style="width: 90%;" type="text"/>
3. Pensions, annuities – include IRAs (taxable/nontaxable) (Include a copy of federal return and all schedules. This amount will be reviewed.)	3	<input style="width: 90%;" type="text"/>		8. Business rental, farm income (Include copy of federal return and all schedules. This amount will be reviewed.)	8	<input style="width: 90%;" type="text"/>
4. Social Security/Railroad retirement (taxable/nontaxable) (send supporting documentation)	4	<input style="width: 90%;" type="text"/>		9. Depreciation on claimed residence (Include copy of federal return and all schedules. This amount will be reviewed.)	9	<input style="width: 90%;" type="text"/>
5. Current year capital gain or loss (Include copy of federal return and all schedules. This amount will be reviewed.)	5	<input style="width: 90%;" type="text"/>		10. Other income received under UC §59-2-1202 such as alimony, nontaxable interest, etc. (send supporting documentation)	10	<input style="width: 90%;" type="text"/>
				11. Total 2018 household income from all sources (add lines 1 through 10)	11	<input style="width: 90%;" type="text"/>

You do not qualify if the amount on line 11 is greater than \$33,530. The Tax Commission will review your application and determine eligibility for refund. You may be required to submit additional information to support your claims.

Section 3 - Low Income Abatement To qualify for low income abatement, applicant must answer all three questions below.

1. Will you be age 65 or older on or before Dec. 31, 2019, or under age 65 and disabled, or under age 65 and it would be an extreme hardship to pay the tax? If you are disabled and applying for the first time, attach a medical statement signed by your doctor. If you are under extreme hardship, attach an explanation of hardship. ----- Yes No
2. Was the total household income (from Section 2, line 11) less than \$33,530? ----- Yes No
3. Will you reside in the home for which you are claiming the abatement for ten months during 2019? ----- Yes No

If the answer to all three questions is "Yes," you qualify for the low income abatement.
 If you qualify for the low income abatement, you may also qualify for the homeowner's tax credit on the back of this form.

For more information, contact your county government listed below:

Beaver County	435-438-6463	Garfield County	435-676-1109	Rich County	435-793-5155	Utah County	801-851-8109
Box Elder County	435-734-3317	Grand County	435-259-1338	Salt Lake County	385-468-8300	Wasatch County	435-657-3190
Cache County	435-755-1706	Iron County	435-477-8332	San Juan County	435-587-3237	Washington County	435-634-5712
Carbon County	435-636-3221	Juab County	435-623-3410	Sanpete County	435-835-2142	Wayne County	435-836-1300
Daggett County	435-784-3210	Kane County	435-644-2458	Sevier County	435-893-0401	Weber County	801-399-8400
Davis County	801-451-3332	Millard County	435-743-5227	Summit County	435-336-3016		
Duchesne County	435-738-1120	Morgan County	801-845-4030	Tooele County	435-843-3140		
Emery County	435-381-5106	Piute County	435-577-2840	Uintah County	435-781-5361		

Section 4 - Homeowner's Tax Credit Applicant must answer all 4 questions.

- Will you be age 66 or older on or before **Dec. 31, 2019**, OR are you a widow or widower? If you are a widow or widower, enter your spouse's date of death: _____ Yes No
- Was the total household income (from Section 2, line 11) less than \$33,530? _____ Yes No
- Will you furnish your own financial support for 2019 (You cannot be claimed as a dependent on someone else's tax return for 2019)? _____ Yes No
- Will you live in Utah for the entire year of 2019? _____ Yes No
You must be domiciled in Utah for the entire 2019 calendar year to be eligible.

If your name is not listed as the property owner of the Property Tax Billing Notice, attach legal documentation of ownership. Only property tax on applicant's primary residence is eligible for property tax credit.

Is the home located on property that exceeds one acre?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, total number of acres	<input type="text"/>
Is any portion of the home rented out?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what percent is rented	<input type="text"/>
Is a portion of the home used for business?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what percent is used	<input type="text"/>

You must have owned the home on Jan. 1, 2019 to qualify. If you qualify for property tax credit, you may also qualify for low income abatement, on the front of this form.

Section 5 - Residency Status of Applicant

Under state and federal law we are prohibited from processing this application or issuing a credit to any person who fails to provide this information.

Check one (providing false information subjects the signer to penalties for perjury):

- I am a U.S. citizen and have provided my Social Security number on the front of this form.
- I qualify under 8 U.S.C. 1641 and I am present in the U.S. lawfully. I-94 Number*: _____

If you checked box 2, you must file this form in person and bring proof of your I-94 Number and/or Alien Registration Number.

Alien Registration Number*: _____

*The I-94 (arrival/departure) number and/or the Alien Registration Number are issued by the U.S. Citizenship and Immigration Service.

Under penalties of perjury, I declare that I am a U.S. citizen OR that I qualify under 8 U.S.C 1641 and am present in the United States lawfully.

Signature of applicant	Date signed
X	

Section 6 - Certification and Signature Read certification, sign and date.

Under penalties of perjury, I declare to the best of my knowledge and understanding, this information is true, correct and complete.

Signature of applicant	Date	Signature of spouse (spouse must sign if home is owned in joint tenancy)	Date
X		X	
Preparer's name and address or organization (if not applicant)		Preparer's telephone number	

For Tax Commission Use Only		For County Use Only	
CB used by county	CB available (max-used)	Tax amount	
CB rent possible	CB rent issue <= CB available	Blind and/or veteran	
		Homeowner's valuation reduction (additional 20%)	
		Circuit breaker	
		Low income abatement	
		Net tax due	
		County government approval	Date approved

2018 Household Income		Maximum Homeowner Tax Credit
\$0	\$11,399	\$1,015
11,400	15,201	888
15,202	19,000	765
19,001	22,800	578
22,801	26,602	455
26,603	30,176	270
30,177	33,530	144

Veteran with a Disability Property Tax Exemption Application

UCA §59-2-1104 and 1105
Form PT-030
Rev. 4/11

The deadline for filing this application with your county of residence is September 1

Section 1 – Claimant Information

Claimant's last name	Claimant's first name	Middle initial	Birth date	Social Security Number
Spouse's last name (if spouse is living)	Spouse's first name	Middle initial	Birth date	Social Security Number
Address	City	County	State	ZIP Code
Daytime phone number				

Enter the property tax serial or account number(s) from your previous property tax billing notice

Section 2 – Additional Information

Applicant is a: Veteran with a disability Unmarried spouse/minor orphan of a veteran with a disability and/or a deceased veteran

Date of disability: Prior to Jan. 1, 1921 On or after Jan. 1, 1921

Percentage of disability: _____ %

Primary Residence Value: \$ _____ (from valuation notice)

Did you own this property on January 1 of the current year? Yes No

Have you applied for a veteran's exemption in another county? Yes No

- ◆ The first application made by a veteran who served in the military service of the United States or of this state or by the unmarried surviving spouse or minor orphan of that veteran shall be accompanied by a statement, issued by a military entity, showing the percentage of disability incurred or aggravated in the line of duty during any war, international conflict, or military training in the military service of the United States or this state.
- ◆ If the veteran is 100 percent disabled, the full current year exemption is allowed. If the certificate under this section shows a lesser percentage of disability, the exemption allowed is that percentage of the current year exemption amount except that no exemption is allowed for any disability below 10 percent.
- ◆ The unmarried surviving spouse or minor orphans of a veteran who was killed in action or died in the line of duty is entitled to the total taxable value of the claimant's primary residence and the tangible personal property that is held exclusively for personal use and are not used in a trade or business.
- ◆ The county may ask for verification of residency.
- ◆ Applicant must attach a copy of "Certificate of Discharge" and statement issued by a military entity showing percentage of disability (with initial application only).

Section 3 – Certification and Signature

Under penalties of perjury, I declare to the best of my knowledge and understanding, that this information is true, correct, and complete. I further testify that I am a resident of _____ County.

Signature of claimant	Date
Signature of spouse	Date

Preparer's name, address, and telephone number (if not claimant)

Section 4 – County Use Only

Name of county official accepting the application	Date
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Property information and value (see instructions below)

	Personal Property*	Primary Residence
1. Account or parcel number		
2. Taxable property value	\$	\$
3. Value exempted	\$	\$
4. Original tax amount	\$	\$
5. Veteran exemption credit	\$	\$
6. Net tax due	\$	\$

County official's approval	Date
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*Personal Property that is held exclusively for personal use and is not used in a trade or business.

Instructions for County Use

Line 1 Enter the property account or parcel identification number.

Line 2 Enter the amount of taxable property value from the assessment roll.

Line 3 Enter the amount of value to be exempted.

NOTE: If Claimant has received a veteran exemption for property owned in another county, the value exempted in the other county must be subtracted from claimant's total exemption amount.

Line 4 Enter original tax amount by multiplying line 2 by the applicable tax rate.

Line 5 Enter the amount of credit allowed by multiplying line 3 by the applicable tax rate.

Line 6 Calculate net tax due by subtracting line 5 from line 4.

Application receipt must be provided within 30 days.