RICKY HATCH, CPA WEBER COUNTY CLERK/AUDITOR 2380 WASHINGTON BLVD,STE320 OGDEN, UTAH 84401 PHONE (801) 399-8489



Weber County property owners may be eligible for one or more of the tax relief programs listed below. Application forms are available at the Weber County Clerk/Auditor's office online at <u>https://www.webercountyutah.gov/Clerk\_Auditor/documents/2024-tax-relief-application.pdf</u> Contact the Clerk/Auditor's office at (801) 399-8489 or <u>TaxRelief@WeberCountyUtah.gov</u> with any questions.

#### 1. Deployed Military Personnel

• Military personnel who were on orders outside of Utah for 200 days (consecutive or cumulative), within a 365 day period, with the 200<sup>th</sup> day occurring in 2023, may be eligible for tax relief. You will need to provide a copy of your travel voucher showing the days that you left and returned to Utah.

# 2. Veteran with Disabilities

**Eligibility** 

- Be a veteran having a service-connected disability, or the unmarried surviving spouse or minor orphan child of a veteran who had a service-connected disability, or who died in the line of duty.
- An unmarried spouse or minor orphan must submit an affidavit and letter from the VA stating your relation to the veteran and the disability rating.
- Provide documentation from the VA showing a disability rating of 10% or greater.
- Must be a recorded owner of the property in 2024. If you lived in multiple counties, apply in the county you reside in as of September 1, 2024.
- For real property, your home must be your primary residence.
- File an application with the County Clerk/Auditor no later than September 1, 2024. \*
- If the property is held in a Trust, a copy of the Trust Agreement is required.
- For personal property, the personal property tax notice or vehicle registration must be presented to the Clerk/Auditor's office for processing.

#### Benefit

- Up to \$505,548 in taxable value of real and/or personal property is exempt from taxation.
- The amount of exemption varies based on the percentage of service-connected disability.

# 3. Blind

Eligibility

- Certified legally blind, or the unmarried surviving spouse or minor orphan of a deceased blind person.
- An unmarried spouse or minor orphan must submit an affidavit stating they qualify.
- First-time applicants must submit a statement signed by a licensed ophthalmologist.
- Must be a recorded owner of the property as of January 1, 2024.
- For real property, your home must be your primary residence.
- File an application with the County Clerk/Auditor no later than September 1, 2024. \*
- If the property is held in a Trust, a copy of the Trust Agreement is required.
- For personal property, the personal property tax notice or vehicle registration must be presented to the Clerk/Auditor's office for processing.

#### **Benefit**

• Up to \$11,500 in taxable value of real and/or personal property is exempt from taxation.

# 4. Senior Tax Deferral

<u>Eligibility</u>

- Be of age 75 by December 31, 2024.
- No delinquent taxes or other outstanding charges on the property.
- There are several requirements regarding the property. Please see our website or contact us for details.

Benefit

• Taxes are deferred. These taxes accrue with interest and become due when the property is no longer your primary residence.

# 4. Circuit Breaker (Homeowners and Renters)

<u>Eligibility</u>

- Must be a recorded owner of the property as of January 1, 2024.
- Must live in the State of Utah for the entire calendar year of 2024.
- Be of age 66 prior to December 31, 2024 **OR** be an unmarried widow or widower of any age.
- 2023 total gross household income cannot exceed \$40,840.
- Applicant must not be claimed as a personal exemption on any other individual's tax return.
- File an application with the County Clerk/Auditor no later than September 1, 2024. \*
- All financial information requested must be included with your application.

# Documents Required

- A 2024 Tax Relief application. Please be sure to complete all applicable sections and sign.
- For each person residing in the household in 2024, provide 2023 income verification including:
  - A copy of the 2023 annual statement of benefits (form SSA-1099) for each household member who received Social Security.
  - A complete copy of your 2023 Federal Income Tax Return (form 1040 or 1040A), including all attachments and schedules.
  - If you did not file a 2023 Federal Income Tax Return, please send copies of all 1099 forms that were received for social security, pensions, bank interest, dividends and any other payments or income.
- If the property is held in a Trust, a copy of the Trust Agreement is required.
- If under age 66, a copy of spouse's death certificate must be included.

# Benefit

For Homeowner

• A 20% reduction of value and a credit of up to \$1,259 against taxes due on an applicant's primary residence. (Amount of credit depends on income.)

# For Renter

• You may qualify for a refund of a portion of rent paid in 2023 (this includes space rental for mobile home owners). Please contact the State Tax Commission for information & forms. (801) 297-2200.

#### 5. Abatement (Extreme Financial Hardship and/or Medical Disability) Eligibility

- Must be a recorded owner of the property as of January 1, 2024.
- Live in the residence for which relief is requested for at least 10 months in 2024.
- 2023 total gross household income cannot exceed \$40,840.
- File an application with the County Clerk/Auditor by September 1, 2024. \*
- Attach all financial information requested. (Refer to 'Circuit Breaker Documents Required' above)
- If the property is held in a Trust, a copy of the Trust Agreement is required.

For Extreme Hardship - Will require a letter to the Commission detailing the reasons for financial hardship. \* For Medical Disability - Will require a letter from a physician stating the nature and extent of the disability. \*

# Benefit

A credit of up to \$1,259 but not more than 50% of current year tax due after deduction of any other applicable property tax assistance.