

**Weber County
Tax Relief Program Policy
12.5**

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Section 1 – General Information

1.1 Governing References

This policy is supplemental to Utah Code Annotated (UCA) and the Utah State Tax Commission Standards of Practice (SoP). In the event of any conflict, those sources supersede this policy. Applicable sections include:

- (a) UCA 59-2-1104 through 59-2-1109.
- (b) SoP 3, Tax Relief and Abatement.

1.2 General Qualifications

The Tax Relief program is designed to provide property tax credits to taxpayers in the county once they meet the requirements of the programs. The burden is on the applicant to prove eligibility for any tax relief program. The county may request any information needed as evidence of eligibility. If the applicant fails to provide the necessary information or refuses an audit for verification of eligibility, the county may deny the tax relief. [SoP III.I, Determination of Tax Relief Status and Burden of Proof]

The following conditions must be met to qualify for any Tax Relief program:

- (a) An application must be filed each year.
- (b) The claimant must fully qualify for each program applied for. If a claimant applies and qualifies for multiple Tax Relief programs, apply the Circuit Breaker calculations first, then apply any other programs the claimant qualifies for.

A claimant may qualify for a tax relief program regardless of whether the claimant owes delinquent property taxes. [UCA 59-2-1206(1)(d)]

For a mobile home, "property taxes accrued" includes taxes imposed on both the land upon which the home is situated and on the structure of the home itself, whether classified as real property or personal property taxes. [UCA 59-2-1202(7)(b)]

1.3 Multiple Programs

When a claimant is eligible for multiple tax relief programs, they will be granted all the relief for which they apply and are eligible. If the claimant qualifies for the Circuit Breaker program, that benefit will be applied before benefits from any other program. [SoP 3.17.0]

1.4 Applications

Applications are mailed at the beginning of the year to all the taxpayers who had filed for Tax Relief programs the prior year.

1.5 Moving Within Weber County

A claimant may change the property they are receiving tax relief for under the following conditions. The claimant must qualify for the tax relief program in all respects, including owning a qualifying property as of January 1. The new property the claimant will apply the tax relief to must also be a qualifying property, and the claimant must still qualify for the tax relief program after the change. The intent is to enable the continuation of tax relief if a claimant moves within Weber County.

In this instance, the claimant must complete the Tax Relief Property Sold form and submit it to the Weber County Clerk/Auditor's Office before the final tax amount is calculated and applied to the county tax system (usually in October). The entire tax relief amount will then be applied to the new property. After that time, any adjustments will need to be made between the buyer and seller.

1.6 Selling a Property Receiving Tax Relief

If a claimant receiving tax relief sells their property, and the provision in section 1.5 Moving Within Weber County does not apply, the property tax reduction will be removed from the tax notice. Thus, the property will not receive any reduction in taxes, and the claimant will not automatically receive the benefit.

In this instance, the claimant must complete the Tax Relief Property Sold form and submit it to the Weber County Clerk/Auditor's Office before the final tax amount is calculated and applied to the county tax system (usually in October). After that time, any adjustments will need to be made between the buyer and seller.

After the taxes are paid for the property, the Weber County Treasurer's Office will send a check to the claimant equal to the amount of tax relief benefit they would have received for the entire year.

1.7 Deadlines

Weber County has extended the deadline to file Tax Relief program applications until December 31 of each year. All supporting documents must be received by this deadline for an application to be considered complete and filed timely. [UCA 59-2-1220]

1.8 Standard Procedures

The Weber County Clerk/Auditor's Office will create and maintain a guide of Standard Procedures to be followed when implementing this Policy.

Section 2 – Veteran with a Disability Exemption

2.1 Governing References

The following references govern this program. In the event of any conflict, these references supersede this policy:

- (a) Utah Code Annotated (UCA) 59-2-1104 and -1105.
- (b) Standard of Practice (SoP) 3.1.

2.2 Program Qualifications

Claimants must meet the following requirements in order to qualify:

One of the following:

- (a) A disabled veteran.
- (b) The unmarried surviving spouse of:
 - i. a deceased disabled veteran; or
 - ii. a veteran who was killed in action or died in the line of duty.
- (c) A minor orphan of:
 - i. a deceased disabled veteran; or
 - ii. a veteran who was killed in action or died in the line of duty.

All of the following:

- (d) File an application by the deadline. [UCA 59-2-1105(2)(a)]
- (e) Except as allowed in part (f), the claimant owned the property as of January 1 of the year the exemption is claimed. [UCA 59-2-1101(2)] 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. [UCA 59-2-1105(1)]
- (f) A claimant may be allowed a veteran's exemption regardless of whether the claimant is the owner of the property as of January 1 of the year the exemption is claimed if the claimant qualifies under item (b) or (c) above. [UCA 59-2-1101(2)(c)]
- (g) Provide evidence of the veteran's disabled status, with a disability of at least 10%. This is typically in the form of a letter from the Veterans Administration (VA) stating the percentage of disability. This evidence only needs to be submitted with the initial application and will be retained on file. Any status changes require the submission of an updated status letter. A status change includes a change in the disability percentage, or if the veteran has died since the last application and the claimant is newly applying as the unmarried surviving spouse or minor orphan. [UCA 59-2-1105(2)(e) and SoP 3.1.0]
- (h) The property must be the claimant's primary residence. [UCA 59-2-1105(2)(f)]

2.3 Eligible Property

The Veteran with a Disability exemption applies to any real property including a residence, tangible personal property held exclusively for personal use and not used in a trade or business, or a combination of both. [UCA 59-2-1104(2)]

2.4 Amount of Exemption

The amount of the exemption is based on the maximum allowable amount determined by the legislature each year, and is modified according to the percentage of disability.

2.5 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: [UCA 59-2-1105(2)(b)(iii)]

- (a) A military entity issues a written decision that the percentage of disability has changed, and the date the written decision takes effect is in any year prior to the current calendar year. [UCA 59-2-1105(2)(b)(ii)]
- (b) 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.
- (c) A member of the claimant's immediate family died during the calendar year the claimant was required to file the application.
- (d) 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.
- (e) 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.

2.6 Application Receipt Required

The county will provide a receipt to a claimant within 30 days of the claimant filing the application. The receipt will state that the county received the claimant's application. [UCA 59-2-1105(2)]

Section 3 – Deployed Military Exemption

3.1 Governing References

The following references govern this program. In the event of any conflict, these references supersede this policy:

- (a) Utah Code Annotated (UCA) 59-2-1104 and -1105.
- (b) Standard of Practice (SoP) 3.4 and 3.5.

3.2 Program Qualifications

Claimants must meet the following requirements in order to qualify:

All of the following:

- (a) A member of the armed forces (including Guard, Reserve, or Coast Guard).
- (b) Deployed outside of the state: [UCA 59-2-1104(1)(g)]
 - i. For 200 calendar days in the previous year. (i.e.: in 2013 for a 2014 application.)
 - ii. For 200 consecutive days across two years. (i.e.: deployed in 2013-2014 for a 2015 application.)
- (c) File an application by the deadline. The application must be filed in the year after the last day of qualifying service. [UCA 59-2-1105(2)(a)]
- (d) The claimant owned the property as of January 1 of the year the exemption is claimed. [UCA 59-2-1101(2)] 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. [UCA 59-2-1105(1)]
- (e) Submit verification of deployment. Various methods may suffice, subject to determination by the Clerk/Auditor Office. The following is the preferred and recommended method:
 - i. Submit a copy of the Travel Voucher (typically a DD Form 1351-2).
 - ii. Include evidence that the Travel Voucher was processed by the Personnel Office (i.e.: a Defense Travel System printout).
- (f) The property must be the claimant's primary residence. [UCA 59-2-1105(2)(f)]

3.3 Eligible Property

The exemption applies to the claimant's primary residence, including a mobile home. [UCA 59-2-1104(2)]

3.4 Amount of Exemption

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

3.5 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: [UCA 59-2-1105(2)(b)(iii)]

- (a) 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.
- (b) A member of the claimant's immediate family died during the calendar year the claimant was required to file the application.
- (c) 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.
- (d) 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.

3.6 Application Receipt Required

The county will provide a receipt to a claimant within 30 days of the claimant filing the application. The receipt will state that the county received the claimant's application. [UCA 59-2-1105(2)]

Section 4 – Blind Exemption

4.1 Governing References

The following references govern this program. In the event of any conflict, these references supersede this policy:

- (a) Utah Code Annotated (UCA) 59-2-1106.
- (b) Standard of Practice (SoP) 3.6 and 3.7.

4.2 Program Qualifications

Claimants must meet the following requirements in order to qualify:

One of the following:

- (a) Any person declared blind by a licensed ophthalmologist is eligible for the blind exemption. The applicant must meet the statutory definition of blindness which is:
 - i. has no more than 20/200 visual acuity in the better eye when corrected; or
 - ii. 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. [UCA 59-2-1106(3)]
- (b) The unmarried surviving spouse or minor orphan of a person who qualified under part (a) above. [UCA 59-2-1106(1)(a)]

All of the following:

- (c) File an application by the deadline. [UCA 59-2-1106(2)]
- (d) The claimant owned the property as of January 1 of the year the exemption is claimed. [UCA 59-2-1101(2)]
- (e) 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. [SoP III.I, Utah Residency Requirements]
- (f) A copy of the ophthalmologist's statement must be filed with the application the first year, if the condition is permanent. In the case of a claimant where the condition is temporary or may change for any reason, a new statement must be filed every year with the application. [UCA 59-2-1106(3) and SoP 3.6.0]

NOTE: There is no income requirement to qualify for this program.

4.3 Eligible Property

The exemption applies to the claimant's real property and tangible personal property. [UCA 59-2-1106(1)(a)]

4.4 Amount of Exemption

The first \$11,500 of taxable value of the claimant's property is exempt from taxation. [UCA 59-2-1106(1)(a)]

Section 5 – Hardship / Indigent Tax Abatement

5.1 Governing References

The following references govern this program. In the event of any conflict, these references supersede this policy:

- (a) Utah Code Annotated (UCA) 59-2-1107 and -1109.
- (b) Standard of Practice (SoP) 3.8.

5.2 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:

- (a) File an application by the deadline. [UCA 59-2-1109(2)]
- (b) The claimant owned the property as of January 1 of the year the exemption is claimed. [UCA 59-2-1101(2)]
- (c) Total household income cannot exceed the amount provided by legislation each year. (See Section 8 – Household Income.) [UCA 59-2-1208 and -1209]
- (d) 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. [UCA 59-2-1109(4) and SoP III.I, Utah Residency Requirements]
- (e) Providing their own financial support. (Is not claimed as a personal exemption on someone else's income tax return.) [UCA 59-2-1208(2)]
- (f) 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.
- (g) Claimant must not own other significant real property besides the primary residence.
- (h) Provide the following documentation:
 - i. A signed statement detailing the circumstances of hardship, setting forth the facts to support eligibility, and an inability to pay the assessed property taxes.
 - ii. 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.
 - iii. A listing of all liquid and fixed assets with the current market value.
 - iv. In the case of disability, a signed statement from a physician.
 - v. 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:
 - (A) Rental agreement and rent receipts, or
 - (B) An affidavit signed by the claimant and renter(s).

- (i) May claim an abatement or deferral on only one residence. Mobile homes may be eligible for the abatement. [UCA 59-2-1109(4)(b)]
- (j) 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. [UCA 59-2-1109(2)(c)]

5.3 Eligible Property

The exemption applies to the claimant's owner-occupied primary residence, including a mobile home. [UCA 59-2-1109]

5.4 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. [UCA 59-2-1107]

5.5 Adjustments to Gross Income

The following considerations will impact the gross income calculation.

5.5.1 Poverty Guidelines

The U.S. Department of Health and Human Services publishes poverty guidelines annually. These guidelines include a table that adjusts the poverty level based on the number of persons in the household.

When determining program eligibility for a claimant with multiple household members, reference the amount of increase found in the Poverty Guidelines for the same number of household members. Apply that same increase to the qualifying income thresholds set by the legislature each year (see section 5.2(c) Program Qualifications).

5.5.2 Out-of-Pocket Medical Expenses

Claimants who are personally responsible for their own medical expenses may receive a reduction to their calculated gross income. Qualifying medical expenses will be deducted from the gross income, and the newly calculated gross income will be used to determine program eligibility.

Claimants must meet the following additional requirements in order to qualify for this reduction:

- (a) Complete and submit an Out-of-Pocket Medical Expenses form by the deadline.
- (b) Medical expenses must be for the claimant or household member.
- (c) Medical expenses must be paid for by the claimant or household member.
- (d) Medical expenses must be payable to a licensed medical provider.
- (e) Medical expenses must be for medically necessary and prescribed procedures and services. Medical expenses for elective procedures do not qualify.
- (f) Prescription medication necessary for sustaining life may qualify. Medication solely intended to improve quality of life may not qualify.

Section 6 – Circuit Breaker Program

6.1 Governing References

The following references govern this program. In the event of any conflict, these references supersede this policy:

- (a) Utah Code Annotated (UCA) 59-2-1208 and -1209.
- (b) Standard of Practice (SoP) 3.11 through 3.13.

6.2 Program Qualifications

The purpose of the Circuit Breaker program is to provide general property tax relief to certain poor taxpayers who have household income below statutorily mandated levels and who own their place of residence. (Renters may also qualify. See Section 6.5 Renter's Credit.) Any person providing their own financial support who is 66 years of age in the year of application or who is a surviving spouse, regardless of age, with a household income as identified by the legislation each year, may qualify for the program. [SoP 3.11]

Claimants must meet the following requirements: [UCA 59-2-1202 and SoP 3.10.1]

One of the following:

- (a) 66 years of age in the year of application.
- (b) A surviving spouse, regardless of age.

All of the following:

- (c) File an application by the deadline. [UCA 59-2-1206(1)]
- (d) The claimant owned the property as of January 1 of the year the exemption is claimed. See Section 6.5 – Renter's Credit for information on Circuit Breaker for a claimant who rents their residence. [UCA 59-2-1101(2)]
- (e) Total household income cannot exceed the amount provided by legislation each year. (See Section 8 – Household Income.) [UCA 59-2-1208 and -1209]
- (f) A permanent resident of the state of Utah, residing in the state for the entire calendar 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. [SoP III.I, Utah Residency Requirements]
- (g) Providing their own financial support. (Is not claimed as a personal exemption on someone else's income tax return.) [UCA 59-2-1208(2)]
- (h) Provide the following documentation:
 - i. 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.
 - ii. 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:
 - (A) Rental agreement and rent receipts, or
 - (B) An affidavit signed by the applicant and renter(s).
- (i) May claim an abatement or deferral on only one residence. Mobile homes may be eligible for the abatement. [UCA 59-2-1109(4)(b)]

- (g) 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. [UCA 59-2-1109(2)(c)]

6.3 Eligible Property

The exemption applies to the claimant's owner-occupied primary residence, including a mobile home. [UCA 59-2-1109]

6.4 Amount of Exemption

The amount of the exemption will be up to the maximum amount allowed by legislation for the year, plus an additional credit equal to the tax on 20% of the fair market value of the residence. [UCA 59-2-1107 and -1202(7)(c)]

6.5 Renter's Credit

The Renter's Credit aspect of the Circuit Breaker program is managed entirely by the Utah State Tax Commission. An application for the renter's credit must be filed with the Utah State Tax Commission by December 31 each year. Please contact the Utah State Tax Commission for additional information. [SoP 3.11.9]

Section 7 – Adjustment or Deferral of Taxes

7.1 Governing References

The following references govern this program. In the event of any conflict, these references supersede this policy:

- (a) Utah Code Annotated (UCA) 59-2-1108 and -1109.
- (b) Standard of Practice (SoP) 3.8 through 3.10.

7.2 Program Qualifications

- (a) May not own income producing assets which could be liquidated to pay the tax. Any assets transferred to relatives in the prior three-year period will be considered as part of the claimant's assets. [UCA 59-2-1108]
- (b) Provide the following documentation: [SoP 3.9.1]
 - i. A listing of all liquid and fixed assets other than items of nominal value.
 - ii. A listing of all assets transferred to relatives within the past three years.
 - iii. Written approval by the holder of any mortgage or trust deed outstanding on the property.
- (c) May claim an adjustment or deferral on only one residence. Mobile homes may be eligible. [UCA 59-2-1109(4)(b)]

7.3 Eligible Property

The adjustment or deferral applies to the claimant's owner-occupied primary residence, including a mobile home. [UCA 59-2-1109]

7.4 Amount of Adjustment or Deferral

The adjustment (also referred to as a settlement) may include all or any portion of the tax, not to exceed the claimant's property tax liability for the year in which the credit is requested. If the taxes are deferred by the county, the taxes plus the interest will accumulate as a lien against the property until the property is sold or disposed of, with proceeds from the sale applied to pay the deferred taxes. However, the property cannot be subject to final tax sale during the period of deferral.

7.5 Approval Process

Any request for an adjustment or deferral will be referred to a manager, who will take the matter before the Weber County Tax Review Committee. The Tax Review Committee's recommendation will be delivered to the Weber County Commission with the applicable documentation for review and final approval.

Section 8 – Household Income

8.1 Governing References

The following references govern the definition of “household income.” In the event of any conflict, these references supersede this policy:

- (a) Utah Code Annotated (UCA) 59-2-1202(5) and (6).
- (b) Standard of Practice (SoP) 3.11.3 and 3.11.4.

8.2 Household Income Includes

- (a) All taxable and non-taxable income
- (b) Wages & salary
- (c) Bonuses & awards
- (d) Severance pay
- (e) Interest & dividends (including nontaxable from any source)
- (f) Trust income
- (g) Alimony & support payments
- (h) Disability payments
- (i) Loss carry-forwards & depreciation (added back in from tax return deductions)
- (j) Retirement income & pension (gross amount)
- (k) Voluntary contributions to a tax-deferred retirement plan
- (l) Annuities (gross amount)
- (m) Capital gains
- (n) Workers’ compensation, state unemployment, & nontaxable strike benefits
- (o) "Loss of time" insurance payments (gross amount)
- (p) Social Security & Medicare
- (q) Cash public assistance or relief. (Includes welfare payments and other cash relief that can be applied to any purchase.)
- (r) Military service payments

8.3 Household Income Does Not Include

- (a) Federal income tax refunds (See *NOTE below)
- (b) Federal childcare credits (See *NOTE below)
- (c) Federal earned income credits (See *NOTE below)
- (d) Reverse mortgage payments
- (e) Senior program volunteer payments
- (f) Gifts
- (g) Bequests (inheritance)
- (h) Relief in kind from a tax-exempt source (non-government)
- (i) Relief in kind from a public or private agency
- (j) Surplus food
- (k) Food stamps
- (l) Insurance payments (Though not specifically mentioned in code, insurance payments are typically compensation for a loss, not income.)

*NOTE: If a tax “refund” exceeds the amount of taxes due, it is in the nature of “cash public assistance or relief,” and is thus included in “income” under Section 59-2-1202(6)(a).

Section 9 – Trusts

9.1 General Information

The Utah State Tax Commission Standards of Practice (SoP) language on trusts is practically the same for all tax relief programs. See SoP: 3.1.2.1, 3.9.3, and 3.11.5. This section consolidates and summarizes the applicable sections.

9.2 Property in a Trust

If the property is in a trust, a copy of the relevant sections of the trust document must be included with the application.

9.3 Qualification of a Trust

When determining whether a claimant qualifies for tax relief when the property is in a trust, there are several factors to consider. All of these factors help to determine the claimant's amount of power over, and responsibility for, the property.

9.3.1 Qualification Questions

If the answer to all of the following questions is “Yes,” then the trust probably qualifies.

- (a) Is the claimant the Grantor?
- (b) Is the claimant the Trustee?
- (c) Is the claimant the Beneficiary?
- (d) Is the claimant responsible for paying the taxes?
- (e) Could the applicant direct the sale of the property?

9.3.2 Claimant's Power over the Property

The claimant must demonstrate:

- (a) That (s)he is able to regain legal title to the property by the claimant's own action under the trust (or the action of a non-adverse party, or joint action of the two parties).
- (b) The power to do any of the following:
 - i. Revoke the trust
 - ii. Terminate the trust (or any conveyance of property to the trust)
 - iii. Alter or amend the trust itself
 - iv. Appoint a new trustee

9.3.3 Claimant's Legal Ownership

If the claimant is not the creator (grantor) of the trust, they must control the legal ownership:

- (a) Must be the Trustee, AND
- (b) Must:
 - i. Have control of the beneficial ownership of the trust, OR
 - ii. Be the beneficiary of the trust
- (c) AND must be obligated to pay the property taxes on that portion of the property taxes for the year.

9.4 Irrevocable Trusts

Regarding irrevocable trusts:

“Generally, a claimant’s property included in an irrevocable trust would not be eligible for tax relief. *However, each trust document is unique and must be considered on its own merits. **If unable to determine if the trust qualifies***, have the claimant presenting the trust bring in a letter from the attorney who prepared the trust indicating that it qualifies as a “grantor trust”, that the grantor retains ownership of the assets pursuant to Section 676 of the Internal Revenue Code, and that all income earned by the trust is taxable to the grantor.” (Emphasis added. See SoP: 3.1.2.1, 3.9.3, and 3.11.5.)

Note that a letter from the attorney who prepared the trust is necessary only when the County is unable to determine if the irrevocable trust otherwise qualifies.

APPROVAL

The Weber County Tax Relief Program policy was approved by the Weber County Commission. This policy will be in effect as of January 1, 2015.

Board of County Commissioners
of Weber County

By: _____
Kerry Gibson
Commission Chair

Date

Attest: _____
Ricky Hatch, CPA
Clerk / Auditor

Date