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Chief Deputy, Clerk/Auditor

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Summary of Changes to 12.5 Tax Relief Program Policy

The Clerk/Auditor's Office recommends updates to the Tax Relief Program policy, effective January 1, 2024. These changes are a result of hearing decisions from the Utah State Tax Commission (USTC) and changes to Utah State Code.

Section 2.2 Program Qualifications (Veteran with a Disability Exemption)

Veterans with a 100% service-connected disability can receive program pre-approval for a home under contract. This update clarifies who qualifies for that pre-approval.

Section 5.2 Program Qualifications – Hardship / Indigent Tax Abatement

Subsection (i) used to allow us to disregard the income of someone living in the home as a renter. A State Tax Commission decision clarified that renters are still considered "members of the household" for household income purposes. This update removes the exception for renters.

Section 6.2 Program Qualifications – Circuit Breaker Program

Subsection (i) in this section is the same change as explained for Section 5.2.

Various Sections – Where necessary, we have updated the state code references throughout due to a renumbering of some code sections. These changes are for reference only and are not substantive. We have also added some clarifying language where appropriate.

All the best,

Lynn D. Taylor
Chief Deputy
Weber County Clerk/Auditor