

TOOELE COUNTY CLERK/AUDITOR
TOOELE COUNTY ADMINISTRATION BUILDING

www.co.Tooele.ut.us

MARILYN K. GILLETTE
Tooele County Clerk/Auditor
mgillette@tooeleco.org

47 South Main Street #318
Tooele, Utah 84074
435-843-3140/Fax 882-7317

April 11, 2016

Dear Property Owner:

You have previously applied for an abatement or have inquired about one for the property taxes on your home. There are a number of abatements available. The 2016 Property Tax Relief Table is on the back of this letter.

Utah Code 59-2-1347 allows a county, for property assessed by the county, or Utah State Tax Commission, for property assessed by the Commission, to accept an amount less than the full amount of taxes due, and allows a county to defer the full amount of taxes due "where, in the judgment of the [county legislative body for property assessed by the county, or USTC for property assessed by the Commission], the best human interests and the interests of the state and the county are served." The statute also allows a county legislative body to grant retroactive adjustments or deferrals.

Included with this letter is a form to fill out for the abatement(s) you qualify for. The deadline is September 1st. The specific requirements for each abatement are listed on the table on the reverse side of this letter. For income verification, please provide a 1040 from your recent income tax statement.

If you any questions, please contact Holly in my office at 435-843-3143 or hshields@tooeleco.org, or me at 435-843-3148 or mgillette@tooeleco.org.

Sincerely,

Marilyn K. Gillette

Marilyn K. Gillette
Tooele County Clerk/Auditor

COME TOGETHER
OWN YOUR COMMUNITY
Live in it. Shop in it. Thrive in it.

Vote In It!

Property Tax Relief Table

(Reference Standard 3 <http://propertytax.utah.gov/library/pdfstandardsstandard03.pdf>)

Type	Mandatory or Discretionary	Entity Determining Eligibility	Fund ed By	Filing Requirement	Eligible Persons	Eligible Property
Veterans Exemption 59-2-1104 to 1105	Mandatory	County	County	File annually by Sept 1, proof of service, proof of disability	Veteran with a disability; spouse or minor orphans; disability > 10%	Primary residence and personal property (non-business)
Active Duty Armed Forces Exemption 59-2-1104 to 1105	Mandatory	County	County	File by Sept 1 the year after qualifying active duty service was completed, provide evidence of qualifying active duty military service*	Qualified active duty. At least 200 days in calendar year outside the state or 200 consecutive days outside the state beginning in prior year.	Primary residence of military member
Blind Exemption 59-2-1106	Mandatory	County	County	File annually by Sept 1; ophthalmologist signed statement	Legally blind as defined by statute; spouse or minor orphans, no income requirements	Real and personal property
Circuit Breaker 59-2-1202 to 1220	Homeowner's Credit	County	State General Fund	File annually by Sept 1 with county; signed statement of income	Provide own financial support, 66+ years of age or surviving spouse; income <\$31,845 Utah resident for entire year	Owner-occupied residence
	Homeowner's Valuation Reduction	Mandatory	County	Same as Homeowner's Credit	Same as Homeowner's Credit	Same as Homeowner Credit
	Renter's Credit**	Mandatory	Tax Commission	File annually by Dec 31 with state; signed income statement & gross rent.	Same as Homeowner's Credit	Renter-occupied residence
Indigent Abatement 59-2-1107 & 1109	Discretionary	County	County	File annually by Sept 1; signed statement of disability or hardship; proof of ownership; other as require by county	65+ years of age, or disabled, or in extreme hardship; income <\$31,845; residing at property at least 10 months of year	Owner-occupied residence
Indigent Deferral 59-2-1108 & 1109	Discretionary	County	County	Same as indigent abatement; approval of mortgage or trust deed holder	Same as indigent abatement; hold no income producing assets	Owner-occupied residence

*Evidence could include: Military Service or Deployment Order, Letter from commanding officer or Travel Voucher/Subvoucher (DD Form 1351-2) (Military Personnel Office)
 ** This relief is only indirectly related to property tax; it is to help offset the general tax burden. Contact Jan Duggar Tax Commission 801-297-6220

Utah Code Ann. Sec 59-2-1347 allows a county, for property assessed by the county, or USTC, for property assessed by the Commission, to accept an amount less than the full amount of taxes due, and allows a county to defer the full amount of taxes due "where, in the judgment of the [county legislative body for property assessed by the county, or US for property assessed by the Commission], the best human interests and the interests of the state and the county are served." The statute also allows a county legislative body to g retroactive adjustments or deferrals.

2016	County Application Low Income Abatement and Homeowner's Tax Credit Application (For low income, elderly, and widows/widowers)	TC-90CY Rev. 4/16
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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 September 1, 2016.

Renters and Mobile Homeowners applying for lot rental refund, file the TC-90CB application with the Utah State Tax Commission by December 31, 2016.

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 2015 from all members living in the household as of January 1, 2016, **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 January 1, 2016 _____

1. Wages/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 Utah Code Section 59-2-1202 such as alimony, nontaxable interest, etc. (send supporting documentation)	10	<input style="width: 90%;" type="text"/>
				11. Total 2015 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 \$31,845. 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 **December 31, 2016**, 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 \$31,845? Yes No
3. Will you reside in the home for which you are claiming the abatement for ten months during 2016? 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 801-851-8110
Box Elder County 435-734-3388	Grand County 435-259-1338	Salt Lake County 385-468-8300	Wasatch County 435-854-3190
Cache County 435-756-1500	Iron County 435-477-8332	San Juan County 435-587-3223	Washington County 435-834-5712
Carbon County 435-636-3221	Juab County 435-623-3410	Sanpete County 435-835-2142	Wayne County 435-838-1900
Daggett County 435-784-3210	Kane County 435-644-2458	Sevier County 435-893-0400	Weber County 801-399-8400
Davis County 801-451-3367	Millard County 435-743-5227	Summit County 435-336-3254	
Duchesne County 435-738-1120	Morgan County 801-845-4030	Tooele County 435-843-3130	
Emery County 435-381-5106	Piute County 435-577-2840	Uintah County 435-781-5363	

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

1. Will you be age 66 or older on or before **December 31, 2016**, or Are you a widow or widower? If you are a widow or widower, enter your spouse's date of death: _____ Yes No
2. Was the total household income (from Section 2, line 11) less than \$31,845? _____ Yes No
3. Will you furnish your own financial support for 2016? (You cannot be claimed as a dependent on someone else's tax return for 2016.) _____ Yes No
4. Will you live in Utah for the entire year of 2016? _____ Yes No
You must be domiciled in Utah for the entire 2016 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? Yes No If yes, total number of acres _____
 Is any portion of the home rented out? Yes No If yes, what percent is rented _____
 Is a portion of the home used for business? Yes No If yes, what percent is used _____

You must have owned the home on January 1, 2016 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):

1. I am a U.S. citizen and have provided my Social Security Number on the front of this form.
2. 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	

2015 Household Income	Maximum Homeowner Tax Credit	Renter Refund % of Lot Rent	Total Maximum Renter Refund	Total Maximum Homeowner & Renter Refund
\$0 - \$10,826	\$943	9.5%	\$943	\$1,886
10,827 - 14,437	823	8.5%	823	1,646
14,438 - 18,045	706	7.0%	706	1,412
18,046 - 21,654	528	5.5%	528	1,056
21,655 - 25,265	411	4.0%	411	822
25,266 - 28,859	235	3.0%	235	470
28,860 - 31,845	116	2.5%	116	232

Homeowner's Valuation Reduction (additional 20%)	
Circuit breaker	
Low income abatement	
Net tax due	
County government approval	Date approved