

Senate Revenue and Taxation Committee

2/3/2025

Bill: SB 197 – Property Tax Amendments

Sponsor: Senator Daniel McCay

Floor Sponsor:

UASD Position: TBD

This Bill modifies provisions related to property taxation.

Discussion: There has been continuing growth of “circuit breaker” programs for senior housing. One of these programs provides a tax abatement via a homeowner’s credit and another provides a property tax deferral. Recently, there has been a rise of people staying in their homes longer. The impact on collected property taxes by a county is the reason the sponsor is running SB 197. The Bill would repeal the homeowner’s credit programs by reducing the maximum amount available for the taxpayer relief over the course of 5 years. Property tax deferrals will continue to be available, for those who qualify, to maintain the option to defer payment. The Utah Housing Coalition and members of the public testified in opposition to the Bill. Senator Harper said that he won’t support the Bill because to qualify for a “circuit breaker program”, the retired individual must make less than \$13,900 a year. He would like the yearly income standards to increase so that the property tax deferral applies to more senior citizens. Senator McCay believes that the changes made in the Bill would cause more people to defer paying property taxes until the home is sold.

Yeas: 4

Nays: 2

N/V: 1

Outcome: SB 197 passed out of the Committee with a favorable recommendation.

Bill: 2nd substitute HB 20 – Property Tax Code Recodification

Sponsor: Representative Douglas R. Welton

Floor Sponsor: Senator Daniel McCay

UASD Position: Tracking

This Bill recodifies provisions related to relief granted through property tax.

Discussion: Representative Welton said that HB 20 will help make the government more efficient to administer by recodifying provisions in state Code related to property tax relief and deferrals. The 2nd substitute, which was adopted by the Committee, adds clarifications for the new drafting process in the state’s computer systems. There was no discussion by the Committee or comments from the public.

Yeas: 3

Nays: 0

N/V: 4

Outcome: 2nd substitute HB 20 was passed out of the Committee with a favorable recommendation to the Senate.

Bill: HB 62 – Property Tax Act Modifications

Sponsor: Representative Steve Eliason

Floor Sponsor: Senator Daniel McCay

UASD Position: Tracking

This Bill modifies provisions in the Property Tax Act.

Discussion: HB 62 is “cleanup” language from the State Tax Commission. Currently, the Residential Exemption Application does not have a clear deadline. HB 62 makes the deadline the same as other application deadlines. If a building used for agricultural purposes is on less than five acres of land, it may qualify for agricultural property tax assessment under this Bill. The Bill makes clear that a taxpayer may appeal decisions related to a property tax deferral or abatement to the State Tax Commission. No one from the public commented on the Bill.

Yeas: 4

Nays: 0

N/V: 3

Outcome: HB 62 passed out of the Committee with a favorable recommendation.
