

**Please read  
carefully as  
changes have occurred!**

**COMMISSIONERS**

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**Auditors Office**

68 South 100 East

PO Box 457

Parowan, UT. 84761

P 435-477-8331

Enclosed is a Low Income Abatement and Property Tax Credit Application. You are

reporting your total gross 2023 income and applying for tax relief for your 2024 property taxes. The following information is provided to answer some basic questions and eliminate mistakes which may result in you not receiving the abatement.

**MAKE SURE YOU COMPLETE THE FORM AND YOU MUST PROVIDE ALL NECESSARY DOCUMENTATION AND ANSWER ALL QUESTIONS, FRONT AND BACK.**

**Basic Qualifications-**

- Your annual, gross, household income (everyone 18+) for the 2023 year must be less than **\$40,840**. Refer to the reverse side of this letter to see what qualifies as household income.
- Your name must be on the title of your home. If you have legal power over the home, but not a name on the title, a trust will need to be provided to determine if you qualify.
- Please make sure to add your property ID. You will find your property account number and property tax number on your tax bill from the previous year. Include one or the other or both so we can correctly identify your property.
- Completely fill the application. Make sure to fill both front and back of the application. **If the form is not completed, in any way, especially signature(s), it will be returned.**
- Applicants **must own home** for the entire calendar year **January 1 – December 31** in order to qualify. If you sell your home during the year, your abatement will be removed.
- You **must file every year** to possibly qualify. The amount of the abatement is based, in part, on the prior year's income so it changes each year. **Do not assume you will automatically receive an abatement or application each tax year.** Every effort is made to send an application to individuals who filed the previous year, however it is ultimately your responsibility to secure and file an application annually. You can also access the application on the county website under the department Auditor. Make sure it is the current year's application. [www.ironcounty.net](http://www.ironcounty.net)

**Required Documentation-**

- Copy of your **2023 Federal Tax Return** AND supporting documentation if it requests it in Section 2 – Household Income.
- **If you did not file a tax return**, include a copy of your **year-end statement from Social Security for 2023**, and any other income statements (Pension, Retirement fund etc.), showing your total annual income to back up your application. **Your application will be returned if no documentation to support your claims is submitted with the application. This includes proof of income and SSDI's Benefit Verification Letter.**
- If you are a widow or widower, **under age 66 and filing for the first time, you must include a copy of your spouse's Death Certificate.** This is required by Utah State Law. If you are over 66 and a widow or widower, you do not need to provide a Death Certificate.
- If you are **renting** a portion of your home or a home at a different location please **include an income statement of some kind and dates for how long your home has been rented for the 2023 year.**
- **Do not** send the application to the State Tax Commission. They do not process these applications and do not forward them on to the respective county.

**DEADLINE TO FILE IS SEPTEMBER 3<sup>RD</sup> 2024**

**Mail:**

**Drop by our office (NO USPS):**

**Email:**

## Tax Relief Standards of Practice

### 3.5.3 Household income

Household income includes all taxable and non-taxable income including:

- Wages and salaries;
- Interest and dividends;
- Trust income;
- support payments, including:
  - Alimony;
  - Disability payments; and
  - public assistance payments;
- Retirement income and voluntary contributions to a tax-deferred retirement plan;
- Pensions and annuities;
- Capital gains;
- Workers' compensation;
- State unemployment insurance amounts;
- Social Security Benefits and Medicare payments; (excluding Social Security Disability Income [SSDI]) ;
- Nontaxable strike benefits;
- Child Tax and Earned Income Credits that exceed the federal tax liability;
- Loss carry forwards; and
- Rental depreciation.

### 3.5.4 Exclusions from Household Income

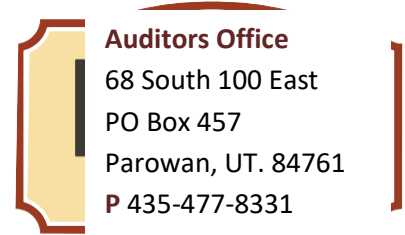
- Federal income tax refunds
- Federal childcare credits
- Federal earned income credits
- Reverse mortgages
- Payments of reimbursements to senior program volunteers
- Social Security Disability Income (SSDI)
- Gifts (including gifts from family)
- Child Support

(435) 477-8338  
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2024

County Application

Low-income Abatement and Homeowner's Tax Credit Application (For low-income, elderly and widows/widowers)

TC-90CY

Rev. 4/24

tax.utah.gov

Homeowners and Mobile Homeowners applying for property tax credit must file this form with the county where the home is located by Sept. 1, 2024.

Renters and Mobile Homeowners applying for lot rental refund, file the TC-90CB application with the Utah State Tax Commission by Dec. 31, 2024.

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.

Form with fields for Applicant's last name, first name, middle initial, birth date, social security number, Spouse's last name, 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 9 and enter the total on line 10. Household income is income received during 2023 from all members living in the household as of Jan. 1, 2024, not just the applicant. Do not include income of children under 18 or your (or your spouse's) parents and grandparents, even if they live with you. 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 Jan. 1, 2024 ... 1. Wage/salaries/tips/other compensation (W-2, 1099Misc, etc.) 2. Total interest income, dividends (taxable/nontaxable) 3. Pensions, annuities - include IRAs (taxable/nontaxable) (Include a copy of federal return and all schedules. This amount will be reviewed.) 4. Social Security/Railroad retirement (but not Social Security Disability) (taxable/nontaxable) (send supporting documentation) 5. Current year capital gain or loss (Include copy of federal return and all schedules. This amount will be reviewed.) 6. Unemployment, worker's compensation 7. Business rental, farm income (Include copy of federal return and all schedules. This amount will be reviewed.) 8. Depreciation on claimed residence (Include copy of federal return and all schedules. This amount will be reviewed.) 9. Other income received under UC §59-2-1202 such as alimony, nontaxable interest, etc. (send supporting documentation) 10. Total 2023 household income from all sources (add lines 1 through 9)

You do not qualify if the amount on line 10 is greater than \$40,840. 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 66 or older on or before Dec. 31, 2024, or under age 66 and disabled, or under age 66 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.
2. Was the total household income (from Section 2, line 10) less than \$40,840?
3. Will you reside in the home for which you are claiming the abatement for all of 2024?

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:

Table with 4 columns listing county names and phone numbers: Beaver County, Box Elder County, Cache County, Carbon County, Daggett County, Davis County, Duchesne County, Emery County, Garfield County, Grand County, Iron County, Juab County, Kane County, Millard County, Morgan County, Piute County, Rich County, Salt Lake County, San Juan County, Sanpete County, Sevier County, Summit County, Tooele County, Uintah County, Utah County, Wasatch County, Washington County, Wayne County, Weber County.

DUE SEPTEMBER 3, 2024

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

- Will you be age 66 or older on or before **Dec. 31, 2024**, **OR** are you a widow or widower? If you are a widow or widower, enter your spouse's date of death: \_\_\_\_\_  Yes  No
- Was the total household income (from Section 2, line 10) less than \$40,840? \_\_\_\_\_  Yes  No
- Will you furnish your own financial support for 2024 (You cannot be claimed as a dependent on someone else's tax return for 2024)? \_\_\_\_\_  Yes  No
- Will you live in Utah for the entire year of 2024? \_\_\_\_\_  Yes  No  
You must be domiciled in Utah for the entire 2024 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, total number of acres	<input type="text"/>
Is any portion of the home rented out?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what percent is rented	<input type="text"/>
Is a portion of the home used for business?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what percent is used	<input type="text"/>

**You must have owned the home on Jan. 1, 2024 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):**

- I am a U.S. citizen and have provided my Social Security number on the front of this form.
- 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	
		Homeowner's valuation reduction (additional 20%)	
		Circuit breaker	
		Low income abatement	
		Net tax due	
		County government approval	Date approved

Property Tax Credit Refund Schedule		
2023 Household Income		Maximum Homeowner Tax Credit
\$0	\$13,884	\$1,259
13,885	18,515	1,105
18,516	23,141	954
23,142	27,770	726
27,771	32,401	577
32,402	36,754	351
36,755	40,840	197