



APPLICATION FOR RESIDENTIAL EXEMPTION

MORGAN COUNTY ASSESSOR
PO BOX 680 MORGAN, UT. 84050
801-845-4000

(Pursuant to Utah Code Ann. §59-2-103.5, Morgan County Ordinance #CO-03-08)

Date:

DUE:

Owner Name:

Mailing Address:

Parcel:

Serial #:

Physical Address:



Please make any address changes

PLEASE ANSWER ALL OF THE FOLLOWING QUESTIONS IN REFERENCE TO THE *PHYSICAL ADDRESS ABOVE*

YES NO

- ☐ ☐ 1. Do you own any home(s) other than the one noted in the property address above? If YES, please list the complete address, and note whether they are being rented or used as a secondary/vacation residence.
- ☐ ☐ 2. Do you pay your income taxes in Utah? (Please see Utah Code § 59-2-103.5 for any tax implications)
- ☐ ☐ 3. Do you use the property address above for your federal and state tax returns?
- ☐ ☐ 4. Are you currently registered to vote in Morgan County?
- ☐ ☐ 5. Are your vehicle(s) and/or boat(s) and/or RV(s) registered in Morgan County?
6. Please explain any NO answers to questions 2-5 above: _____

ENCLOSE A COPY OF YOUR UT DRIVER'S LICENSE FOR EACH OWNER ON THE ACCOUNT:

Note: Utah Code § 53-3-216 requires updating your driver's license address within 10 days. Driver's licenses may be audited at any time for address authenticity.

To qualify for the primary exemption, the address on the driver's license must match the property's physical address.

OWNER(S) CERTIFICATION (INITIAL ONE OF THE FOLLOWING CERTIFICATIONS)

☐

Owner Qualified: I own the above-identified residential property in Morgan County, Utah. This property is my and my household's permanent, full-time residence, and I will occupy it for at least 183 consecutive days per calendar year.

Date of Occupancy: _____

☐

Tenant Qualified: I am leasing/renting out the above-identified property on a full-time basis. The tenants use the property as their permanent, full-time residence and have no other permanent residence. **Lease term start date:** _____ **Lease term:** _____

You must submit a lease agreement. Tenant/family member's name & phone number: _____

Submit a copy of the tenant's Utah driver's license; the address on the driver's license(s) must match the property's physical address.

☐

Non-Primary: The above identified property is not my permanent full-time residence and does not qualify for the primary residential exemption. This includes property used for short-term rental, vacation rental, or other similar transient uses.

EVIDENCE

SUBMIT AT LEAST 2 ADDITIONAL FORMS OF EVIDENCE: (If you select Tenant Qualified, only a lease agreement is required)

☐ Voter registration ☐ Utility Bill ☐ Most recent state or federal income tax return ☐ Vehicle registration ☐ Lease Agreement

SIGNATURES (All owners MUST sign this application)

Under penalties of perjury, I declare to the best of my knowledge and belief, this application and accompanying pages are true, correct, and complete. Pursuant to Utah Code Annotated, Section 59-2-309(2), I understand that any misrepresentation of these statements subjects the owner to a 100% penalty equal to the tax on value.

Signed: _____

Dated: _____

Signed: _____

Dated: _____

E-mail: _____

Telephone: _____

All Applications need to be mailed or emailed to hwilde@morgancountyutah.gov

If the home has previously been on non-primary status, your application needs to be submitted by May 22nd of that year to avoid a fee.

The owner(s) of property receiving the residential exemption must notify the county if the property use changes and it no longer qualifies for the residential exemption. See Utah Code Annotated §59-2-103.5(4).

What is the Primary Residential Exemption?

(§§ 59-2-103, 59-2-103.5 and R884-24P-52)

The primary residential exemption is a 45% property tax exemption on most homes in Utah. This means you only pay property taxes on 55% of your home's fair market value.

Eligibility

You may be eligible for the primary residential exemption if you occupy your home for 183 consecutive days or more in a calendar year.

The exemption applies to your house and up to one acre of land.

Apartments, condos and mobile homes also qualify. Up to one acre of land per residential unit qualifies for the primary residential exemption, **IF** used exclusively for residential purposes.

Properties inhabited by tenants also qualify, if they reside in the property for 183 consecutive days or more in a calendar year.

You must inform the county if you no longer qualify for the primary residential exemption.

Application

You likely already have the primary residential exemption applied to your property. Most homes that are used as residences and sold are presumed to continue as residences, so the primary residential exemption is ongoing without a new application.

Certain counties may require a new application (TC-473A or county equivalent) in certain circumstances. The Utah Code allows counties to pass an ordinance that requires an application should the property change ownership, change from a non-primary residence to a primary residence, or if the county reasonably believes the property may no longer qualify. Most often these counties require an application from the new owner when a home is bought and sold.

A homeowner should always submit an application to the county if they inhabit their property for less than the full calendar year.

KEY POINTS:

- The **primary residential exemption** is 45% of your home's fair market value.
- **Some counties may require an Application for Residential Property Exemption (TC-473A or county equivalent) to receive the exemption.**
- **All other counties require a signed Residential Property Declaration (TC-473D or county equivalent) when title is transferred to a new owner.**
- **A homeowner should always submit an application to the county if they inhabit their property for less than the full calendar year.**
- **It is recommended to submit an application annually with current leases if your residential**

DID YOU KNOW?

- **A building that is under construction and intended to be used as a residential property upon completion can qualify for the primary residential exemption before it is completed.** An application may be submitted to the County Assessor.
- **You can confirm you receive the primary residential exemption by determining any difference between the market value and taxable value on your Valuation Notice (received around the end of July) or Tax Notice (received around the start of November). The taxable value will be 55% of the market value.**
- **Only one household may claim the exemption within the state of Utah.** Married couples living apart cannot claim two exemptions. Unless couples have **legally** separated, they can only claim one exemption.
- **The primary residential exemption has existed since 1982, and was raised to 45% in 1995.**

Residential Property Declaration

Beginning 2019, If a county does not have an ordinance requiring an application for the primary residential exemption, a residential property declaration (TC-473D or county equivalent) is required when title changes on a home. New homeowners must submit a residential property declaration to the county assessor within 90 days of receipt of the form.

This ensures all homes receiving the primary residential exemption genuinely qualify, and reduces the chance that out-of-state residents who own residential properties in Utah are incorrectly identified as domiciled in Utah for state income tax purposes.

QUESTIONS?

Contact your local County Assessor or the Property Tax Division at the Utah State Tax Commission.