

# R884-24P-52. Criteria for Determining Primary Residence Pursuant to Utah Code Ann.

*(April 2016)*

## **Tax Commission, Property Tax.**

- (1) "Household" is as defined in Section 59-2-102.
- (2) "Primary residence" means the location where domicile has been established.
- (3) Except as provided in Subsections (4) and (6)(c) and (f), the residential exemption provided under Section 59-2-103 is limited to one primary residence per household.
- (4) An owner of multiple properties may receive the residential exemption on all properties for which the property is the primary residence of the tenant.
- (5) Factors or objective evidence determinative of domicile include:
  - (a) Whether or not the individual voted in the place he claims to be domiciled;
  - (b) The length of any continuous residency in the location claimed as domicile;
  - (c) The nature and quality of the living accommodations that an individual has in the location claimed as domicile as opposed to any other location;
  - (d) The presence of family members in a given location;
  - (e) The place of residency of the individual's spouse or the state of any divorce of the individual and his spouse;
  - (f) The physical location of the individual's place of business or sources of income;
  - (g) The use of local bank facilities or foreign bank institutions;
  - (h) The location of registration of vehicles, boats, and RVs;
  - (i) Membership in clubs, churches, and other social organizations;
  - (j) The addresses used by the individual on such things as:
    - (i) Telephone listings;
    - (ii) Mail;
    - (iii) State and federal tax returns;
    - (iv) Listings in official government publications or other correspondence;
    - (v) Driver's license;
    - (vi) Voter registration; and
    - (vii) Tax rolls;
  - (k) Location of public schools attended by the individual or the individual's dependents;
  - (l) The nature and payment of taxes in other states;
  - (m) Declarations of the individual:
    - (i) Communicated to third parties;
    - (ii) Contained in deeds;
    - (iii) Contained in insurance policies; (iv) contained in wills;
    - (v) Contained in letters;
    - (vi) Contained in registers;
    - (vii) Contained in mortgages; and
    - (viii) Contained in leases.
  - (n) The exercise of civil or political rights in a given location;
  - (o) Any failure to obtain permits and licenses normally required of a resident; (p) the purchase of a burial plot in a particular location;
  - (q) The acquisition of a new residence in a different location.
- (6) Administration of the Residential Exemption.
  - (a) Except as provided in Subsections (6)(b), (d), and (e), the first one acre of land per residential unit shall receive the residential exemption.

- (b) If a parcel has high density multiple residential units, such as an apartment complex or a mobile home park, the amount of land, up to the first one acre per residential unit, eligible to receive the residential exemption shall be determined by the use of the land. Land actively used for residential purposes qualifies for the exemption.
- (c) If the county assessor determines that a property under construction will qualify as a primary residence upon completion, the property shall qualify for the residential exemption while under construction.
- (d) A property assessed under the Farmland Assessment Act shall receive the residential exemption only for the homesite.
- (e) A property with multiple uses, such as residential and commercial, shall receive the residential exemption only for the percentage of the property that is used as a primary residence.
- (f) If the county assessor determines that an unoccupied property will qualify as a primary residence when it is occupied, the property shall qualify for the residential exemption while unoccupied.
- (g) (i) An application for the residential exemption required by an ordinance enacted under Section 59-2-103.5 shall contain the following information for the specific property for which the exemption is requested:
  - (A) The owner of record of the property;
  - (B) The property parcel number;
  - (C) The location of the property;
  - (D) The basis of the owner's knowledge of the use of the property;
  - (E) A description of the use of the property;
  - (F) Evidence of the domicile of the inhabitants of the property; and
  - (G) The signature of all owners of the property certifying that the property is residential property.
- (ii) The application under Subsection (6)(g)(i) shall be:
  - (A) On a form provided by the county; or (B) in a writing that contains all of the information listed in Subsection (6)(g)(i).