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Auditor's Office
68 South 100 East
PO Box 457
Parowan, UT. 84761
P 435 477 8338

Please read carefully as changes have occurred!

Enclosed is a Homeowner's Tax Credit or Low-Income Abatement Application. You are reporting your total gross 2025 income and applying for tax relief for your 2026 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 TO COMPLETE THE FORM, FRONT AND BACK, AND PROVIDE ALL REQUIRED DOCUMENTATION.

Basic Qualifications:

- Your **annual, gross, household income** (everyone 18+) for **2025** must be less than **\$44,221**. 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 or some other legal document 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 out the application. Make sure to fill both the **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 the home as of January 1, 2026 to qualify.
- You **must file every year**. 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, www.ironcountyut.gov, under the department, Auditor. Make sure it is the current year's application.

Required Documentation:

- Copy of your **2025 Federal Tax Return** AND supporting documentation if required 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 2025**, 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 67 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 67 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 your 2025 tax return with applicable schedules and dates for how long your home was rented during the year 2025.**
- **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 1, 2026

Mail:
Iron County Auditor
PO Box 457
Parowan, UT 84761-0457

Drop by our office (NO USPS):
Iron County Auditor's Office
68 South 100 East, Suite 229
Parowan, UT 84761

Email:
mbess@ironcountyut.gov

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

- Wages and Salaries.
- Interest and Dividends.
- Trust Income.
- Support Payments Including: Alimony, Public Assistance, and Disability.
- Retirement Income and Voluntary Contributions to a tax deferred retirement plan.
- Pensions and Annuities.
- Capital Gains.
- Worker's Compensation.
- State unemployment insurance amounts.
- Social Security Benefits and Medicare payments (excluding SSDI).
- Non-taxable strike benefits.
- Child Tax and Earned Income Credits that exceed the federal tax liability.
- Loss carry forwards.
- Rental Depreciation.
- Veterans Disability Pensions

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

McKayla Meinhardt
Deputy Auditor
(435) 477-8338
mbess@ironcountyut.gov



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

Homeowners and mobile homeowners applying for property tax credit must file this form with the county where the home is located by Sept. 1, 2026.

Renters and mobile homeowners applying for lot rental refund, file form TC-90CB with the Utah State Tax Commission by Dec. 31, 2026.

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 9 and enter the total on line 10. Household income is income received during 2025 by everyone living in the household as of Jan. 1, 2026, 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. **Send documentation for information provided below. If you enter any amounts on lines 2, 3, 4 or 5, you must include your federal tax return and all schedules. Amounts will be reviewed.**

Total people in household as of Jan. 1, 2026

1. Wage, salaries, tips and other compensation (W-2, 1099Misc, 1040 Schedule C, etc.) 1
2. Pension and annuities, including IRAs (taxable/nontaxable) 2
3. Current-year capital gain or loss 3
4. Business rental, farm income 4
5. Depreciation on claimed residence 5
6. Total interest income, dividends (taxable/nontaxable) 6
7. Social Security/Railroad retirement (but not Social Security Disability)(taxable/nontaxable) 7
8. Unemployment, worker's compensation 8
9. Veterans disability pensions 9
10. Other income received under UCA §59-2a-101(20) such as alimony, loss carryforwards, etc. 10
11. Total 2025 household income from all sources (add lines 1 through 9) 11

You do not qualify if the amount on line 10 is greater than \$44,221 (the 2025 maximum total income).

You may be required to submit additional information to support your claims.

Section 3 - Homeowner's Tax Credit

Applicant must answer all four questions below.

1. Did you qualify for the homeowner's tax credit last year, or will you be age 67 or older on **Dec. 31, 2026**, **OR** are you a widow or widower? Yes No
If you are a widow or widower, enter your spouse's date of death:
2. Was the total household income (from Section 2, line 10) less than \$44,221? Yes No
3. Will you provide your own financial support for 2026 (No one else can claim you on their 2026 tax return)? Yes No
4. Will you live in Utah for all of 2026? Yes No

You must be domiciled in Utah for the entire 2026 calendar year to be eligible.

—Continued on next page

— Section 3, continued from page 1

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 Jan. 1, 2026 to qualify.

If you qualify for property tax credit, you may also qualify for low-income abatement. See form TC-90L.

Section 4 - Residency Status of Applicant

Under state and federal law we can not process this application or issue a credit to anyone who does not provide this information.

→ Check ONLY ONE box (providing false information subjects the signer to penalties for perjury):

- 1. I am a U.S. citizen.
2. I qualify under 8 U.S.C. 1641 and I am in the U.S. lawfully.

→ If you checked box 2, you must attach one of the following:

- Employment authorization card
Documentation showing I-94 (arrival departure) number*
Alien Registration Number issued by U.S. Citizenship and Immigration Service*

*The I-94 (arrival/departure) number and 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 in the United States lawfully.

Applicant signature Date

Section 5 - Certification and Signature

Under penalties of perjury, I declare that, to the best of my knowledge and understanding, this information is true, correct and complete.

Applicant signature Date Spouse's signature (must sign if home is owned in joint tenancy) Date

Preparer's name and address or organization (if not applicant) Preparer's telephone number

2025 Homeowner's Tax Credit Refund Schedule

Table with 3 columns: Lower Household Income Limit, Upper Household Income Limit, Maximum Homeowner Tax Credit. Rows show income brackets and corresponding credit amounts.

QR code and text: To review the Privacy Notice regarding the collection and use of your personal data, scan this QR code, or visit tax.utah.gov/privacy