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68 South 100 East

PO Box 457

Parowan, UT. 84761

P 435 477 8338

Please read carefully as changes have occurred!

Enclosed is a Low-Income Abatement and Property Tax Credit Application. You are reporting your total gross 2024 income and applying for tax relief for your 2025 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 2024 must be less than **\$42,623.00**. 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 home** for the entire calendar year **January 1 – December 31** 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, www.ironcounty.net, under the department, Auditor. Make sure it is the current year's application.

Required Documentation:

- Copy of your **2024 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 was rented during the year 2024.**
- **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 2, 2025

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

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, 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.

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

2025

County Application

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

TC-90CY

Rev. 4/25

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, 2025.

Renters and Mobile Homeowners applying for lot rental refund, file the TC-90CB application with the Utah State Tax Commission by Dec. 31, 2025.

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 information, and address details.

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 2024 from all members living in the household as of Jan. 1, 2025, not just the applicant.

Form with 10 numbered lines for reporting various income sources: Wage/salaries/tips, interest, pensions, social security, capital gain, unemployment, business rental, depreciation, and other income.

You do not qualify if the amount on line 10 is greater than \$42,623. 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, 2025, or under age 66 and disabled, or under age 66 and it would be an extreme hardship to pay the tax?
2. Was the total household income (from Section 2, line 10) less than \$42,623?
3. Will you reside in the home for which you are claiming the abatement for all of 2025?

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 listing contact information for various Utah counties including Beaver, Box Elder, Cache, Carbon, Daggett, Davis, Duchesne, Emery, Garfield, Grand, Iron, Juab, Kane, Millard, Morgan, Piute, Rich, Salt Lake, San Juan, Sanpete, Sevier, Summit, Tooele, and Uintah counties.

DUE SEPTEMBER 2, 2025

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

- Will you be age 66 or older on or before **Dec. 31, 2025**, **OR** are you a widow or widower? Yes No
If you are a widow or widower, enter your spouse's date of death: _____
- Was the total household income (from Section 2, line 10) less than \$42,623? Yes No
- Will you furnish your own financial support for 2025 (You cannot be claimed as a dependent on someone else's tax return for 2025)? Yes No
- Will you live in Utah for the entire year of 2025? Yes No
You must be domiciled in Utah for the entire 2025 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, 2025 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

2024 Household Income		Maximum Homeowner Tax Credit
\$0	\$14,490	\$1,312
14,491	19,324	1,151
19,325	24,152	993
24,153	28,983	756
28,984	33,816	600
33,817	38,360	364
38,361	42,623	204