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**Auditors Office**

68 South 100 East  
PO Box 457  
Parowan, UT 84761  
P 435 477 8338

Enclosed is a Low Income Abatement and Property Tax Credit Application. The following information is provided to answer some basic questions and eliminate mistakes which may result in you not receiving the abatement.

**The 2024 maximum annual income is \$40,840. This includes income from *all* members of the household in 2023.**

- **You must be 65 years of age OR younger by December 31<sup>st</sup> 2024 to apply for this credit.** If you do not meet this qualification, please contact this office. You may qualify for a different program.
- **You must either be disabled, on disability or under extreme hardship to qualify for this abatement.**
- **IF YOU ARE APPLYING UNDER A DISABILITY**, you **must** provide a statement from a medical doctor stating the facts and the extent of your disability and whether it is a permanent or temporary disability. If you have filed previously and your disability is unchanged, we will not require a new medical statement but one can be requested.
- **If you are filing for the first time because of a disability and do not provide a letter from your medical provider, your application will be returned.**
- **IF YOU ARE APPLYING BECAUSE OF EXTREME HARDSHIP**, furnish a statement setting forth the facts of your hardship and copies of your 2023 income tax return. You may also furnish copies of high medical bills, or statements regarding any other circumstance you feel may apply.
- ANY application claiming hardship will be returned unless accompanied by your statement and tax returns.
- Make certain you enter your property tax serial number or account number so your property can be identified.
- **Be sure to include a copy of your 2023 Federal Tax Return and supporting documentation. Your application will be returned without it.**
- You must file every year to possibly qualify since the amount of the abatement is based, in part, with the prior year's income and need. Do not assume you will automatically receive an application each tax year. Every effort is made to send an application to individuals who filed the previous year, however if you have not received an application by July of the current tax year, call the number listed below and request one.
- **Do not** send the application to the State Tax Commission. They do not process these applications and do not forward them onto the respective county.

**DEADLINE TO FILE IS SEPTEMBER 3, 2024**

**RETURN COMPLETED APPLICATION AND REQUIRED DOCUMENTATION BY:**

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

Drop by our office (NO USPS):  
68 South 100 East  
Parowan, UT 84761

Email:  
[mbess@ironcounty.net](mailto:mbess@ironcounty.net)

Sincerely,

McKayla Meinhardt  
Deputy Auditor  
(435) 477-8338  
[mbess@ironcounty.net](mailto:mbess@ironcounty.net)

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.

Form with 10 numbered lines for household income reporting, including Wage/salaries/tips/other compensation, Total interest income, Pensions, annuities, Social Security/Railroad retirement, Current year capital gain or loss, Unemployment, worker's compensation, Business rental, farm income, Depreciation on claimed residence, Other income received under UC §59-2-1202, and Total 2023 household income from all sources.

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 listing county government contact information: Beaver County (435-438-6463), Box Elder County (435-734-3388), Cache County (435-755-1706), Carbon County (435-636-3221), Daggett County (435-784-3210), Davis County (801-451-3331), Duchesne County (435-738-1228), Emery County (435-381-5106), Garfield County (435-676-1120), Grand County (435-259-1321), Iron County (435-477-8338), Juab County (435-623-3410), Kane County (435-644-2458), Millard County (435-743-5227), Morgan County (801-845-4032), Piute County (435-577-2840), Rich County (435-793-5155), Salt Lake County (385-468-8300), San Juan County (435-587-3223), Sanpete County (435-835-2142), Sevier County (435-893-0401), Summit County (435-336-3038), Tooele County (435-843-3312), Uintah County (435-781-5361), Utah County (801-851-8110), Wasatch County (435-657-3191), Washington County (435-301-7220), Wayne County (435-836-1300), Weber County (801-399-8489).

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