

Tax Relief

Standards of Practice

3

Utah State Tax Commission
Property Tax Division
Rev. January 2, 2020

Table of Contents

Section III.I	1
General Information	1
Purpose	1
Scope	1
Determination of Tax Relief Status and Burden of Proof	1
Utah Residency Requirements	2
U.S. Residency Status of Applicant for Tax Relief	2
Multiple Ownership	2
Multiple Tax Relief	2
Property Held in Trust	3
Legal Guardian or Power of Attorney	3
Limitations	3
Notice of Tax Relief	4
Refund of Overpayment	4
Tax Relief When Moving Home	4
Appeal of County Decision	4
Legislative Authority	4
Definitions	5
Section III.II	7
Standards of Practice	7
Standard 3.1 Armed Forces Exemptions	7
3.1.0 Eligibility Table	7
3.1.1 Veteran with a Disability	8
3.1.2 Unmarried Surviving Spouse/Minor Orphan of a Veteran with a Disability	8

3.1.3 Active Duty Servicemember	8
3.1.4 Active Duty Servicemember Personal Property	9
3.1.5 Unmarried Surviving Spouse/Minor Orphan of a Veteran Killed in the Line of Duty	9
3.1.6 Vehicle Uniform Fees	10
3.1.7 Change of Primary Residence and Date of Ownership	10
3.1.8 Application Deadline	10
3.1.9 Request for new or updated applications	11
Standard 3.2 Blind Exemption	12
3.2.0 Eligibility	12
3.2.1 Application Requirements	12
3.2.2 Amount of Exemption	12
3.2.3 How Exemption Applies To Motor Vehicles	12
Standard 3.3 Indigent Abatements and Deferrals	12
3.3.0 Eligibility	12
3.3.1 Amount	12
3.3.2 Deferred Taxes Accumulate Interest	13
3.3.3 Required Application Information	13
3.3.4 Application Deadline	14
3.3.5 Mortgage Holder	14
3.3.6 No Income-producing Assets	14
Standard 3.4 Discretionary Adjustment or Deferral	14
3.4.0 Eligibility	14
3.4.1 Amount	14
3.4.2 Application and Deadline	14
3.4.3 Posting Requirement	15
3.4.4 Record	15
3.4.5 Application to State Tax Commission	15
Standard 3.5 Circuit Breaker	15
3.5.0 Purpose of Circuit Breaker	15
3.5.1 Eligible Persons	16
3.5.2 Amount	17
3.5.3 Household Income	17
3.5.4 Exclusions from Household Income	18
3.5.5 Housing and Community Development Act	19

3.5.6 Claimant Owing Delinquent Property Taxes	19
3.5.7 Application Process	19
3.5.8 Deadline Extension	19
3.5.9 Application Requirements	19
3.5.10 Calculation of Additional Homeowner Valuation Credit	19
3.5.11 Additional Homeowner Valuation Credit on Assessment/Tax Roll	20
3.5.12 No State Reimbursement for Additional Homeowner Valuation Credit	20
3.5.13 Circuit Breaker Audits	20
Appendix 3A	22
Manufactured/Mobile Homeowners Circuit Breaker Guideline	22
Appendix 3B	24
Travel Voucher or Subvoucher	24
Verifying Deployment Dates	25
	27

Section III.I

General Information

Purpose

These standards provide a reference to accepted procedures for administering statutory tax relief programs for individuals. Although the primary residential exemption is most often granted to individuals, organizations may also qualify. Due to this additional complexity, the primary residential exemption is addressed in the [Property Tax Exemptions Standards of Practice](#). That standard also considers the primary residential exemption as it relates to individual homeowners.

Scope

These standards address five types of statutory tax relief:

- Armed forces exemption (comprising the veteran with a disability and active duty exemptions);
- Blind exemption;
- Indigent abatement/deferral;
- Discretionary adjustment/deferral; and
- Circuit breaker (comprising the homeowner's credit – including the homeowner's valuation reduction – and the renter's credit).

Although spread across Parts 11, 12, 18 and 19 of the Utah Code, many concepts are applicable to all types of relief. Additionally, many subsections are repeated across all governing sections in these Parts. Please carefully read this Section III.I "General Information" as it contains requirements for all applicants, and will explain any exceptions to these requirements.

The [Property Tax Relief Table](#) on the Property Tax Website is a recommended quick reference guide to this Standard.

Determination of Tax Relief Status and Burden of Proof

The county is responsible for granting the veterans exemptions, blind exemption, and indigent abatements and deferrals. The State Tax Commission and the county are responsible for administering the circuit breaker homeowner's credit. The State Tax Commission is also responsible for administering the circuit breaker renter's credit.

The burden is on the applicant to prove eligibility for any tax relief program. The county may request any evidence to establish eligibility required by statute. If the applicant fails to provide the information, the county may deny the tax relief.

Evidence for each program is detailed in their respective sections. Additionally, a county may take a broad or narrow interpretation of "hardship" when an indigent abatement or deferral (§ 59-2-1109) or discretionary abatement or deferral (§ 59-2-1347) is granted on this basis, rather than mandatory eligibility criteria (i.e. age, disability, or income).

Utah Residency Requirements

Claimants for tax relief must provide proof of established residency in the State of Utah. Indigent applicants must live in their residence at least 10 months of the year. Circuit breaker applicants must reside in the state for the entire calendar year. The veterans and blind exemptions apply to the primary residence and non-business personal property (or primary residence only for active duty exemptions). Absence from the residence due to vacation, confinement to a hospital, or other similar temporary situation is not to be deducted from the residency requirement. (R884-24P-5)

U.S. Residency Status of Applicant for Tax Relief

Utah law requires an agency or political subdivision of the state to verify the lawful presence in the United States of an individual who has applied for a state or local public benefit, excluding the veteran with a disability exemption. An applicant for a state or local public benefit must provide proof of legal status or certify their lawful presence in the United States.

A person honorably discharged from US military service is presumed to be a US citizen and not required to provide additional proof of citizenship when applying for the veterans exemption. (§§ 63G-12-402 and 59-2-1903)

A United States citizen or a legal resident will possess a social security number. Also, an individual who is present in the U.S. lawfully may qualify under 8 U.S.C. 1641 and possess an I-94 or an Alien Number.

The U.S. Department of Homeland Security, United States Citizenship and Immigration Services (USCIS), Verification Division has created an immigration status verification program called the Systematic Alien Verification for Entitlements (SAVE). The SAVE Program allows accessing immigration status information contained in the Department of Homeland Security databases. For a fee, the SAVE Program is available to determine the immigration status of applicants, thereby ensuring that only entitled applicants receive state or local public benefits. See the [SAVE website](#) for further details.

Multiple Ownership

The veteran with a disability exemption applies to a primary residence and/or personal property held exclusively for personal use and is not used in a trade or business. If several veterans own fractional interests in a property, they are each eligible for their full veteran with a disability exemption.

An indigent abatement is granted according to the total household income of a single owner-occupied primary residential property and effectively reduces the amount of tax due. Multiple ownership does not affect the amount of the abatement. If several indigents own fractional interests in a property, the maximum abatement is granted as if a single indigent owned the property.

If several indigent veterans each own a partial interest in their home they would qualify for one full indigent abatement among them, but may each receive their full veteran with a disability exemption.

Multiple Tax Relief

The county may, at its discretion and within statutory guidelines, defer or abate property taxes for indigent persons. When an individual is eligible for other types of statutory tax relief, the

individual must be granted all the relief for which he is eligible. For example, an individual who qualifies for the veteran with a disability exemption, the blind exemption as well as the circuit breaker must be granted the veteran with a disability exemption and the blind exemption in addition to the circuit breaker relief.

There may be occasions where a taxpayer's total tax relief will exceed a taxpayer's total tax liability. Should this occur, the order in which the relief is applied against the tax liability may affect county funds, as the circuit breaker credit is reimbursed with state funds and other credits with county funds. Accordingly, the county may first apply the state-reimbursed circuit breaker credit to the total tax liability before other abatements or adjustments.

Property Held in Trust

If the applicant is the creator (grantor) of a trust holding title to real or tangible personal property for which the tax relief is claimed, the claimant must prove to the county that they are able to regain legal title to this property by claimant's own action under the trust, or the action of a non-adverse party or joint action of the claimant and the non-adverse party. The power to revoke the trust, terminate (the trust or any conveyance of property to the trust), alter or amend the trust itself, or appoint a new trustee must be present. When the applicant is not the creator of the trust, the applicant must control the legal ownership (must be the trustee or beneficiary of the trust). In addition, the applicant must be obligated to pay the property taxes on that portion of the trust property for the year (beginning January 1) in which the claimant claims the tax relief.

Key questions to ask the applicant are:

- Is the trust revocable?
- Is the applicant also the trustee of the trust?
- If the applicant is not the trustee, do they have the ability to appoint a new or different trustee, can the applicant amend the trust at any time, or can the applicant withdraw or order the withdrawal of the property from the trust?

The terms "*inter vivos*" and "living" are typical terms located in revocable trusts. An applicant's property included in an irrevocable trust would not be eligible for tax relief. However, each trust document is unique and must be considered on its own merits. If unable to determine if the trust qualifies, have the claimant presenting the trust submit a letter from the attorney who prepared the trust indicating that it qualifies as a "grantor trust", that the grantor retains ownership of the assets pursuant to Section 26 USC 676, and that all income earned by the trust is taxable to the grantor.

Legal Guardian or Power of Attorney

The representatives of applicants unable to act on their own behalf, should submit a signed and notarized power of attorney, or other documentation, as required by the county with the application.

Limitations

Applicants for tax relief are limited to taxes on the residence and a maximum of one acre of land (and non-business personal property for veterans with a disability and blind exemption applicants).

Discretionary adjustments/deferrals may apply to any taxable property.

Notice of Tax Relief

The tax notice must show the veterans, blind exemptions, indigent relief, and/or circuit breaker as tax credits deducted from taxes charged. (§ 59-2-1317 and R884-24P-36)

The county should develop procedures that provide effective notice to eligible participants of all available tax relief programs. The county may notify applicants of the available programs with on the valuation notice. (§ 59-2-919) The county may also notify or supply brochures to senior citizen centers and centers for the blind or handicapped.

In the event an applicant is denied an exemption or deferral, except when the denial is based upon late filing of claim for relief, the county must notify the applicant of the right to appeal to the Tax Commission. Appeals must be filed within 30 days after the decision. (§ 59-2-1217)

Refund of Overpayment

The county or State Tax Commission, is to grant a refund if the claimant's property taxes paid exceed the claimant's property taxes due providing the amount is \$1 or more. (§§ 59-2-1106, 59-2-1220, 59-2-1803 and 59-2-1905). This may be necessary when application deadlines are extended, or if discretionary abatements are applied retroactively. (§ 59-2-1347)

Tax Relief When Moving Home

Indigent abatements/deferrals should be applied to property owned by the claimant on January 1. (§ 59-2-1101). The armed forces exemptions should be applied to the home the claimant lives as of September 1 the year the exemption is claimed. (§§ 59-2-1902 and 59-2-1904). Counties may seek to work with title companies to ensure tax relief is not going, in whole or in part, to a non-eligible individual who purchases a home from a tax relief recipient. For example, this could entail treating a property under contract as if no relief was applied to it (i.e. as if the full amount of taxes were owed) and refunding the seller (i.e. the relief claimant) based on the abatement or exemption they were entitled to on the property and amount of taxes they paid at closing, at time of their application.

Developing a system along these lines would also ensure the claimant themselves receives their full tax relief amount and a new owner does not inadvertently receive relief.

Appeal of County Decision

Taxpayers refused tax relief by a county may challenge that decision to the State Tax Commission. (§ 59-2-1101). Please see the [Board of Equalization Standard](#) for further information.

Legislative Authority

The Utah State Constitution, Article XIII, Section 3, Subsections (3) and (4) outlines conditions in which property tax relief may be granted. The Utah State Legislature has enacted statutes enabling the counties to provide tax relief to individuals identified in the Utah State Constitution. Title 59, Chapter 2, Parts 11, 12, 18 and 19 contain the main body of law regarding the application of property tax relief. Further relevant statutes in the Utah Code include:

§ 59-2-919.1 – Requirements for the valuation notice, which provides the value an applicant for the veterans or blind exemptions seeks to exempt.

§ 59-2-1317 – Requirements for the Tax Notice, which provides the amount of taxes that will be abated for homeowner’s credit, and indigent applicants.

§ 59-2-1347 – Allows adjustments and deferrals at the county legislative body’s discretion rather than indigence, in the best human interests and interests of the state and the county.

R865-9I-34 – Clarifies elements of circuit breaker including income, coordination with other types of tax relief, and how circuit breaker is applied to mobile homeowners.

R884-24P-5 – Further defines income, length of residency, and notice requirements for indigent abatements/deferrals.

R884-24P-36 – Requires tax relief be listed on the tax notice.

Definitions

Armed Forces Exemptions: This refers to both the veterans with a disability exemption and the active duty exemption. (§§ 59-2-1901 through 59-2-1905). “Veteran with a disability exemption” or “active duty exemption” is used when referring only one type of claimant

Circuit Breaker: This is the common term for the homeowners or renters credit program. Some taxpayers, e.g. those who own a mobile home and rent the land it sits on, may apply for both. In this standard, this term will be used when referring to both the homeowner’s and renter’s credit. See also *Homeowners Credit* and *Renters Credit*.

Discretionary Adjustment/Deferral: The adjustment or deferral allowed under Section 59-2-1347. It is unappealable, has fewer eligibility requirements and is separate from the *Indigent Abatement/Deferral*.

Homeowner’s Credit: A reduction in property taxes, adjusted by the consumer price index each year, for low income homeowners 65 years or older (depending on date of birth). This is applied for and granted through the county, who is in turn reimbursed through the State Tax Commission. In this standard, this term will be used when referring only to the credit available for homeowners. See also *Circuit Breaker*. (§ 59-2-1208)

Homeowner’s Valuation Reduction: Claimants eligible for the homeowner’s reduction are only assessed on 35% of the fair market value of their primary residence. This effectively means there is an additional 20% exemption on the value of their primary residence, on top of the existing 45% primary residential exemption. (§ 59-2-1202)

Indigent Abatement/Deferral: The abatement or deferral allowed under Section 59-2-1109. This is appealable, has more eligibility requirements and is separate from the *Discretionary Adjustment/Deferral*.

Renter’s Credit: A refund for low income renters. This is applied for directly through the State Tax Commission, who will reimburse successful applicants. The refund is calculated as a percentage of rent based on income, and limited by the maximum amounts allowed for each income bracket under the homeowner’s credit. In this standard, this term will be used when referring only to the credit available for renters. See also *Circuit Breaker*. (§ 59-2-1209)

.

Tax Relief: This standard considers exemptions granted to individuals, including veterans exemptions (active duty and disabled), the blind exemption as tax relief. It also considers abatements and deferrals and the Circuit Breaker under this category.

Section III.II

Standards of Practice

Standard 3.1 Armed Forces Exemptions

3.1.0 Eligibility Table

The following table represents the four possible classes of claimants for the armed forces exemptions. Each class must be administered distinctly due to different kinds of eligible property, different levels of exemption and the length of time the exemption may last.

Claimant	Eligible Property	Exemption Amount	Exemption Length ¹
Veteran with a disability	Primary residence ² and/or non-business personal property ³	Adjusted taxable value limit multiplied by disability percentage	Lifetime
Unmarried surviving spouse/minor orphan of a veteran with a disability	Primary residence ² and/or non-business personal property	Adjusted taxable value limit multiplied by disability percentage of veteran with a disability when alive	Until remarriage/age of majority
Active duty servicemember	Primary residence ² only ³	Full taxable value	One year only ⁴
Unmarried surviving spouse/minor orphan of a veteran killed in action or the line of duty	Primary residence ² and/or non-business personal property	Full taxable value	Until remarriage/age of majority

¹ In all cases, the exemption ends when the claimant no longer owns any eligible property.

² Includes no more than one acre of land. Does not include a rented dwelling.

³ May also include property under contract, e.g. a mortgage.

⁴ An active duty servicemember must apply the year after the year qualifying active duty is completed, for the year the application is filed.

3.1.1 Veteran with a Disability

To be eligible an individual must be disabled in the line of duty during any war, international conflict, or military training in the military service of the United States or of the State of Utah. The disability must be at least 10%. However, a veteran with a disability is considered to be 100% disabled, regardless of the percentage of military disability if the VA certifies the veteran in the individual unemployability classification (§ 59-2-1903).

The amount of exemption is determined by multiplying full adjusted taxable value limit amount by the veteran's percentage of disability. This adjusted taxable value limit is modified annually. Please see [Pub. 36](#) for the current amount. The 2020 maximum is \$271,736. If the percentage of disability is 100% or the original claimant is in the individual unemployability classification, the full amount is allowed.

An exemption may not be allowed for any disability below 10%. (§ 59-2-1903)

Example

The adjusted taxable value limit for 2020 is \$271,736. A 50% disability results in a total exemption of \$135,868 of taxable value.

Disabled veterans are entitled to their full exemption amount against any eligible property, and no more. This means the lesser of the taxable value of their primary residence and non-business personal property or their adjusted taxable value limit. Refunds should only be issued if the disabled veteran paid taxes on property that should otherwise have been exempted, e.g. their application is submitted late and they are approved after November 30.

The following information must accompany the initial application:

- A copy of the veteran's certificate of discharge from military service of the United States or of this state, or other satisfactory evidence of eligible military service;
- A statement issued by a military entity listing the percentage of disability and/or unemployability for the veteran with a disability or deceased veteran with a disability; and
- In the event of the veteran's death, a death certificate or other evidence required by the county.

3.1.2 Unmarried Surviving Spouse/Minor Orphan of a Veteran with a Disability

The unmarried surviving spouse and minor orphans of a veteran with a disability may apply for a veteran with a disability exemption. The Code does allow for the possibility of a deceased veteran's disability percentage changing, but the surviving spouse should otherwise receive the same percentage as the disabled veteran unless they submit a new application with further evidence from the VA or issuing military entity. (§ 59-2-1903)

3.1.3 Active Duty Servicemember

The active or reserve duty armed forces exemption allows a member of an active component of the US Armed Forces or a reserve component of the US Armed Forces, having performed "qualifying active duty military service," to have the total taxable value of his or her primary residence exempted from property tax.

"Active component of the United States Armed Forces" means active duty service in the United States Army, Navy, Air Force, Marine Corps, or the Coast Guard. (§ 59-10-1027)

The reserve components of the armed forces are Army National Guard of the US, Army Reserve, Navy Reserve, Marine Corps Reserve, Air National Guard of the US, Air Force Reserve and the Coast Guard Reserve. (10 USC 10101)

“Qualifying active duty military service” means At least 200 days in a 365-day continuous period, regardless of whether consecutive, of active duty military service **outside** the state in an active component of the US Armed Forces or a reserve component of the US Armed Forces.

Unlike the other classes of claimant, active duty service members only receive their exemption for one year; the year after the year the qualifying military service ends.

To determine whether the service is sufficient in length to satisfy the requirements of the exemption, please see [Appendix 3B](#) which explains how to read a travel voucher. These vouchers are issued by military entities and completed by servicemembers returning from duty. These are completed using the [Defense Travel System](#) and administered by the [Defense Finance and Accounting Service](#).

Other acceptable forms of evidence include deployment orders or a letter from a commanding officer detailing the dates and location(s) of service.

3.1.4 Active Duty Servicemember Personal Property

Full-time members of the United States Armed Forces are protected from personal property tax in some instances by the Service Members Civil Relief Act (superseding the Federal Soldiers and Sailors Relief Act). The exemption applies only when the personal property is used for non-commercial purposes. The exemption depends on where the service member is stationed, falling into one of three categories:

Personal property owned by **Utah members** of the armed forces stationed under military orders **in Utah** is **not** exempt from property tax.

Personal property owned by **Utah members** of the armed forces stationed under military orders **out of Utah** is **exempt** from property tax. The assessor may rely on a copy of the “leave and earnings statement” or other acceptable documentation to verify the permanent station of the service member. The personal property must have been out of Utah on the lien date (January 1). If the service member is stationed out of Utah, but the personal property remains in Utah, the property is **not** exempt from property tax.

Personal property owned by **non-Utah residents** who are members of the armed forces and stationed under military orders **in Utah** is exempt from property tax. The assessor may rely on a letter from the commanding officer or other documentation verifying out-of-state residency and military orders assigning the service member to Utah. For example, if the non-Utah resident service member owned a non-commercial manufactured/mobile home in Utah, the property would be exempt. (50 USC 4001)

3.1.5 Unmarried Surviving Spouse/Minor Orphan of a Veteran Killed in the Line of Duty

The unmarried surviving spouse or minor orphan of a veteran who was killed in action or in the line of duty may claim an exemption for the total value of their primary residence. (§ 59-2-1902). A letter indicating casualty information from the US Veterans Administration must accompany the application for the exemption.

Once the application is submitted, the unmarried surviving spouse or minor orphan will continue to receive the exemption on the full value of their primary residence and non-business personal property until they remarry or reach 18 years of age, respectively. (§ 59-2-1902).

3.1.6 Vehicle Uniform Fees

Although a fee-in-lieu if tax, the veteran with a disability or unmarried surviving spouse/minor orphan of a deceased veteran with a disability may receive a discount on uniform fees for a vehicle if any exemption amount is remaining in the allowed adjustable taxable value limit. The surviving spouse/minor orphan of a veteran killed in the line of duty may receive an exemption for the full uniform fee.

The county auditor/treasurer assumes the responsibility for calculating the exemption amount and supplying the taxpayer with a form that clearly states the amount of motor vehicle fee or tax to be abated for each vehicle. Click on the following link to view the form, [PT-32 Veteran with a Disability or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax](#).

The taxpayer will submit this completed form to the motor vehicle office at the time of registration or renewal of registration. To determine the appropriate rate refer to Page 2 of Form PT-32, which lists various personal property and the associated uniform fee, value-based uniform fee or property tax rate.

Guideline

The VADRS system, which registers vehicles throughout the state, has a calculator which determines the appropriate discount on any uniform fees (as a percentage or whole number, depending on the county). The PT-32 from the auditor/treasurer will ensure the clerk responsible for registering the vehicle knows how to apply the exemption.

3.1.7 Change of Primary Residence and Date of Ownership

If the claimant is a veteran with a disability or an active duty servicemember and moves primary residence during the year, the exemption applies only to the property the claimant resided in on September 1 of the year the exemption is claimed. (§ 59-2-1902 and 59-2-1904). Counties should develop systems to ensure the exemption is applied only to this property and not the second primary residence.

Guideline

As of January 1 2020, the January 1 ownership requirement no longer applies to armed forces exemption claimants. Previously, this requirement was only waived for unmarried surviving spouses and minor orphans. Since proration of relief between two properties is not allowed for in statute, September 1, the ordinary application deadline, determines which home to apply the exemption to.

Example

If an armed forces exemption claimant moves before September 1, the exemption should be applied to the second home. If the claimant moves on or after September 1, the exemption should be applied to the first home.

If taxes are paid by the claimant on the eligible exempt property above the amount due, these taxes must be refunded to the claimant.

Please see [Tax Relief When Moving Home](#) for further information.

3.1.8 Application Deadline

All classes of claimant must submit their application on or before September 1 of the year they seek the exemption. Active duty servicemembers must submit their applications the year after the year their service ends. The county may extend this deadline to December 31 with good cause. Additionally, the county may extend the deadline by an entire year if:

- The claimant or a member of claimant's immediate family had an illness or injury that prevented the claimant from filing on or before September 1;
- A member of the claimant's immediate family died during the calendar year the claimant was required to file the application;
- The claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year the claimant was required to file the application; or
- Another reason beyond the reasonable control of the claimant, and it would be against good conscience for the county to deny the application. (§ 59-2-1902 and 59-2-1904)

3.1.9 Request for new or updated applications

Disabled veterans, unmarried surviving spouses/minor orphans of disabled veterans, and unmarried surviving spouses/minor orphans of veterans killed in the line of duty are only required to submit one application for their ongoing exemption. Counties may ask for a new application when they deem necessary, and have statutory backing in certain circumstances:

The claimant applies all or some of their exemption to personal property: Personal property is more frequently bought and sold than real property, so tracking any exemptions applied to it requires more oversight.

The disability percentage changes for the veteran: The percentage could go up or down and the exemption needs to change accordingly. The Code also allows for the percentage to change for a deceased veteran. An unmarried widow or minor orphan of a veteran should receive the same percentage the veteran had while alive. They should not receive a higher percentage unless they have supporting evidence from the VA or military entity.

The claimant's ownership/occupancy changes: If the veteran purchases a second house and relocates, the original property cannot be exempt in the even they retain ownership. It cannot be exempt if it is rented out as tenant's primary residence as the exemption is for the veteran, not the property.

The first claimant dies: Now the claimant is the unmarried widow or minor orphan, if applicable. The county must ensure the exemption is applied to their primary residence. In most cases it is the same home as the veteran, but if the eligible family members purchase a new home, the exemption needs to be reapplied to this new home instead. Most importantly, if no eligible claimant exists, no exemption should be granted.

The second claimant dies: Eligibility for the exemption can pass further, e.g. from an unmarried widow to a minor orphan. If the eligibility passed from an unmarried surviving spouse, any minor orphan must own (directly or in a revocable trust) and live in the primary residence. (§ 59-2-1105)

Guideline

Care must be taken to ensure the exemption is going to an eligible person. Although not explicitly listed as reason to ask for a new application, consider how to determine if an unmarried widow remarries. In this case, they are no longer eligible to receive the exemption. For this reason, counties should adopt procedures to determine when a new application should be filed. Annual contact with taxpayers receiving exemptions is necessary to ensure they are applied consistently. Latitude is given to either require new applications, or alter existing exemptions in the event of a disability percentage change or death of a veteran.

Standard 3.2 Blind Exemption

3.2.0 Eligibility

A blind person, or an unmarried surviving spouse/minor orphan of a blind person is eligible for this exemption. (§ 59-2-1106)

3.2.1 Application Requirements

The application must be submitted on or before September 1 of each year with the county where the person resides. The county can extend the filing deadline until December 31, if good cause exists. The first year's application must be accompanied by an ophthalmologist's statement. If the blindness is not permanent, a signed ophthalmologist's statement must be submitted each year. Click on the following link to view the form, [PT-31 Blind Persons Property Tax Exemption Application](#).

3.2.2 Amount of Exemption

The first \$11,500 of taxable value of real and tangible personal property is exempt. (§ 59-2-1106)

3.2.3 How Exemption Applies To Motor Vehicles

The county auditor/treasurer assumes the responsibility for calculating the exemption amount and supplying the taxpayer with a form that clearly states the amount of motor vehicle fee or tax to be abated for each vehicle. Click on the following link to view the form, [PT-32 Veteran with a Disability or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax](#). The taxpayer will submit this completed form to the motor vehicle office at the time of registration or renewal of registration. To determine the appropriate rate refer to Page 2 of Form PT-32, which lists various personal property and the associated uniform fee, value-based uniform fee or property tax rate.

Standard 3.3 Indigent Abatements and Deferrals

3.3.0 Eligibility

To claim an indigent abatement or deferral, the taxpayer:

- Must be at least 65 years old; or
 - disabled, regardless of age; or
 - facing extreme hardship, regardless of age; and
- Household income did not exceed \$34,167 in 2019.

3.3.1 Amount

The amount of property tax the county may abate is limited to either the amount provided as a homeowner's credit for the lowest household income bracket or 50% of the tax levied, whichever is less. The homeowner's credit amounts are updated annually in [Pub. 36](#) and the [TC-90CY "Low Income Abatement and Homeowner's Tax Credit Application"](#).

The maximum amount for indigent abatements in 2018 is \$1,043.

Example

A taxpayer applies for an indigent abatement (not an adjustment). Assume the maximum homeowner's credit is \$1,043 for the year in question. If the tax due is \$1,500, the county may

abate \$750. If the tax due is \$2,500 the county may abate up to \$1,043. The taxpayer must meet the income requirements for the year.

Deferrals are for the full amount, but will accumulate interest annually.

3.3.2 Deferred Taxes Accumulate Interest

Deferral of taxes must be recorded as a lien on the property and bear interest at a rate equal to the lesser of 6% or the target federal funds rate existing on the preceding January 1.

The property cannot be subject to final tax sale during the period of deferment if granted on the basis on indigence. Deferred taxes and interest are due when the property is sold. (§ 59-2-1802)

3.3.3 Required Application Information

On application forms approved by the State Tax Commission, the applicant shall specify:

- A description of the property including property identification number;
- The value of the property for the current year;
- The amount of delinquent taxes, interest and penalties;
- Adequate facts to support eligibility for exemption or deferral;
- The amount proposed to be paid in settlement or to be deferred;
- Both husband and wife must sign application if seeking relief on a residence in which they both reside and which they own as joint tenants; and
- Any other information required by the county.

The application must support the person's eligibility for deferral or abatement. In addition to the above:

- A statement certifying that the household income was equal to or less than maximum allowed by statute (see [Pub. 36](#));
- The county may require proof of residency for at least ten months of the year in the residence where the tax relief, deferral or abatement is requested; and
- Signatures of both husband and wife are required if the husband and wife seek a deferral or abatement on the residence.

In addition, applicants for abatements based on hardship and/or disability must provide:

- A signed statement detailing the circumstances of the hardship and/or a signed statement from a licensed physician documenting the nature and extent of disability. (§ 59-2-1804)

In addition, deferral applicants must provide:

- A listing of all liquid and fixed assets other than items of nominal value;
- A listing of all assets transferred to relatives within the past three years; and
- Written approval by the holder of any mortgage or trust deed outstanding on the property.

3.3.4 Application Deadline

The indigent abatement or deferral application must be filed each year on or before September 1 with the county. The county can extend the filing deadline until December 31, if good cause exists. (§ 59-2-1804)

3.3.5 Mortgage Holder

If applying for a deferral on the basis of indigence the written consent of the holder of any mortgage or trust deed outstanding on the property must be submitted with the application form. (§ 59-2-1802).

3.3.6 No Income-producing Assets

If applying for a deferral on the basis of indigence, a taxpayer may not own income-producing assets that could be liquidated.

The county legislative body must consider any assets transferred to relatives in the prior three years when making a decision to defer taxes for the indigent. (§ 59-2-1802)

Standard 3.4 Discretionary Adjustment or Deferral

3.4.0 Eligibility

Counties may instead allow an adjustment or deferral to any taxpayer who applies if the best human interests and interests of the state and county is served, at the county legislative body's discretion. (§ 59-2-1347). The taxpayer is not subject to age or income requirements, but greater transparency is required through public posting requirements.

Guideline

When considering a discretionary adjustment under Section 59-2-1347, it is the responsibility of the county legislative body to weigh the best interests of the individual, the state and the county. It can be interpreted as human interests vs. community interests, as taxes not paid by one person are spread amongst other taxpayers. The considerations given to one applicant must be applied to all applicants. Granting abatements, adjustments and deferrals too leniently can result in lower collections over time and a higher tax rate for everyone else in a taxing entity.

3.4.1 Amount

Discretionary adjustments may be for any sum less than the amount of tax due. Deferrals are for the full amount, but will accumulate interest annually at the same rate as an indigent deferral. See [Standard 3.3.2 "Deferred Taxes Accumulate Interest"](#).

3.4.2 Application and Deadline

Form [PT-33 Application for Settlement or Deferral of Delinquent Property Tax](#), or a county form with same information may be used. The county has the option of asking for further information if required.

Deferrals must accompanied by from [PT-33A Agreement of Lien Holder for Deferral of Settlement of Delinquent Taxes](#).

A discretionary adjustment or deferral may be applied for at any time of year, or in subsequent years for a retroactive adjustment or deferral. (§ 59-2-1347)

Guideline

Due to the broad, discretionary nature of this program, counties may choose to apply it strictly. For example, although statute allows for adjustments to be made to previous years' taxes, counties may only choose to consider current year taxes, or taxes once they become delinquent.

Furthermore, in practical terms, a retroactive adjustment would apply to the previous 2-5 years (whether personal or real property), as other collection procedures would have been instigated by this time.

3.4.3 Posting Requirement

When the county legislative body or the State Tax Commission grants a discretionary deferral or adjustment of taxes, notice must be posted in the county where the property is located.

This posting shall contain:

- Name of the applicant;
- Property address and parcel number;
- Value of the property for the current year;
- Sum of the delinquent taxes, interest, and penalty due; and
- Adjusted amount paid or deferred. (§ 59-2-1347)

Click on the following link to view the form, [PT-34 Notice to be Posted by County of Delinquent Property Tax Settlement or Deferral](#).

3.4.4 Record

At the end of each month, the county is to send a record of all tax deferral and adjustment actions taken the preceding month to the State Tax Commission on an approved form. The contents should include the information in [Standard 3.4.3 "Posting Requirement"](#).

The State Tax Commission is to send a record of its tax deferral and adjustment actions of centrally assessed property to the affected county or counties.

3.4.5 Application to State Tax Commission

Only centrally assessed companies may apply directly to the State Tax Commission for an adjustment or deferral. Any State Tax Commission action to adjust or defer taxes on centrally assessed property should be discussed with the county prior to final approval.

Standard 3.5 Circuit Breaker

3.5.0 Purpose of Circuit Breaker

The purpose of the circuit breaker program is to provide general property tax relief to certain poor taxpayers who have "income" below statutorily mandated levels and who own or rent their places of residence. The circuit breaker program provides tax credits, refunds, and appropriations from Utah's General Fund. (§ 59-2-1201). It comprises the homeowner's credit, the additional homeowner's valuation reduction and the renter's credit. Much of the requirements and administration are the same for each category, but key differences between each are outlined in the following table:

Category	Property	Filing Requirements	Amount
Homeowner's credit	Owner occupied residence ⁵	Before September 1 to the county	A dollar amount adjusted annually, progressively higher for lower income brackets. (Including an extra annually adjusted amount). For 2020 the maximum is \$1,043
Additional homeowner's valuation reduction ⁶	Owner occupied residence ⁵	Before September 1 to the county	A 20% reduction on the taxable value of the residence
Renter's credit	Rented residence	On or before December 31 to the State	A percentage of rent, progressively higher for lower income brackets. Up to the maximum homeowner's credit allowed (not including the extra annually adjusted amount). For 2019 the maximum is \$1012

3.5.1 Eligible Persons

All categories of circuit breaker have the same eligibility requirements:

- The claimant must be at least 66 years old, or the unmarried surviving spouse of a claimant, regardless of age;
- Is not claimed as a dependent or the subject of a tax credit on another person's federal tax return; and
- Household income did not exceed \$34,167 for 2019.

Only one claimant per household is allowed. The claimants may decide amongst themselves who files the application. The county legislative body (for the homeowner's credit) or the State Tax Commission (for the renter's credit) may adjudicate if the claimants cannot agree on a single filer. (§ 59-2-1202)

Please see State Tax Commission Form [TC-90CY "Low Income Abatement and Homeowner's Tax Credit Application"](#) and/or Form [TC-90CB "Renter Refund Application"](#). Each are updated annually and become available in April or May.

⁵ Includes up to one acre of land.

⁶ Taxpayers who qualify for the homeowner's credit should automatically receive this reduction.

3.5.2 Amount

The homeowner's credit has a maximum of \$1,043 for 2020, for a household earning less than \$11,616 in 2019. The renter's credit maximum is 9.5% of rent up to \$1012 for 2020, for a household earning less than \$11,616 in 2019. Both credits are progressively smaller for each income bracket up to \$34,167.

The renter's credit cannot be used for rent paid with other rental assistance. (§ 59-2-1209)

Form [TC-90CY "Low Income Abatement and Homeowner's Tax Credit Application"](#) and form [TC-90CB "Renter Refund Application"](#) contain complete credit schedules.

3.5.3 Household Income

Household income for the homeowner's credit means all income received by all members of a household in the calendar year preceding the calendar year in which property taxes are due. For example, all income received during 2019 by members living in the household as of January 1, 2020. This program abates the taxes due in the **current** calendar year. (§ 59-2-1207). This is why household membership as of January 1 of the current year is considered

Household income for the renter's credit means all income received by all members of a household for the year for which a claim is filed. For example, for an application filed in 2020, one would use 2019 household income from all household members living in the household as of January 1, 2019. This program refunds rent of the **previous** calendar year. (§ 59-2-1209). This is why household membership as of January 1 the previous year is considered.

The legislature has defined "income" to include not only amounts included in a taxpayer's federal adjusted gross income ("FAGI"), but also some additional amounts to better reflect the resources actually available to the taxpayer to meet obligations.

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

- Wages and salaries;
- Interest and dividends;
- Trust income;
- support payments, including:
 - Alimony;
 - disability payments; and
 - public assistance payments;
- Retirement income and voluntary contributions to a tax-deferred retirement plan;
- Pensions and annuities;
- Capital gains;
- Workers' compensation;
- State unemployment insurance amounts;
- Social Security and Medicare payments;
- Nontaxable strike benefits;
- Child Tax and Earned Income Credits that **exceed** the federal tax liability;

- Loss carry forwards; and
- Rental depreciation.

Example

If a taxpayer's only incoming funds consist of \$50,000 of nontaxable municipal bond interest, the taxpayer's FAGI may be zero, yet the taxpayer would have \$50,000 with which to pay his or her property tax obligation and be above the tax relief income limit.

Both the [TC-90CY "Low Income Abatement and Homeowner's Tax Credit Application"](#) and [TC-90CB "Renter Refund Application"](#) list sources of income for the purposes of circuit breaker separately – both the FAGI and various non-taxable sources of income.

3.5.4 Exclusions from Household Income

The following income items are specifically addressed in rule relating to the definition of income for purposes of circuit breaker. They are **not** considered income, unless the taxpayer receives a tax credit above their tax liability: (R865-9I-34)

Federal income tax refunds

Federal income tax refunds are not income. They merely reflect an extra withholding of income taxes.

Federal childcare credits

Childcare credits are generally not "income." The credit only represents a reduction in the amount of tax a taxpayer must pay the federal government. The federal government's decision to allow a lower tax payment does not constitute income. There is an exception however, for the amount of the child credit that is "refundable."

To the extent a taxpayer is qualified for a childcare credit in excess of his or her tax liability, the taxpayer will receive a refundable credit under 26 USC 24. That refund is not merely a reduction of tax otherwise due. It represents additional income to the taxpayer. As such, it is in the nature of "cash public assistance or relief," included in "nontaxable income" under Section 59-2-1202 and thus also included in "income".

Federal earned income credits

The rule for federal earned income credits is the same as the rule for federal child care credits. The earned income credit only represents a reduction in the amount of tax a taxpayer must pay the federal government.

To the extent a taxpayer receives a refundable earned income credit under 26 USC 32, the taxpayer has essentially received cash public assistance or relief, which should be included as income for circuit breaker purposes.

Reverse mortgages

Payments received by an elderly homeowner under a reverse mortgage are not income. Each payment to the homeowner is simply a loan that will be repaid from the sales proceeds of the home on the homeowner's death. Although the reverse mortgage may generate cash that the homeowner could use to pay property taxes, it does so by reducing the taxpayer's non-cash assets, not by generating additional income.

Payments or reimbursements to senior program volunteers

For purposes of the circuit breaker, payments or reimbursements to senior program volunteers do not qualify as income as they are a repayment of the taxpayer's own expenses.

Gifts

Gifts and bequests should not be taken into account in computing a taxpayer's income for circuit breaker

3.5.5 Housing and Community Development Act

When housing assistance payments are involved under the Housing and Community Development Act, Title II, Section 8, then:

- Only that portion of the rent paid by the tenant may be claimed under the terms of the Circuit Breaker Act; and
- The portion of the rent paid by the federal government to the landlord will not be considered as part of the household income since it is not subject to a claim for rebate. (R865-9I-34)

3.5.6 Claimant Owing Delinquent Property Taxes

Qualifying individuals owing delinquent property taxes may qualify for a homeowner's credit. The credit may not exceed the claimant's property tax liability for the year in which credit is requested. (§§ 59-2-1206)

Taxpayers may also apply for adjustments or deferrals for previous years taxes, granted at the county legislative body's discretion. (§ 59-2-1347). See [Standard 3.4 "Discretionary Adjustment or Deferral"](#).

3.5.7 Application Process

An application for a renter's credit must be filed with the State Tax Commission on or before December 31 each year. The homeowner's credit must be filed with the county before September 1. (§§ 59-2-1205 and 59-2-1206).

An owner of a mobile home is considered a homeowner and may apply for a homeowner's credit against property taxes with the county. If the property that a mobile home sits on is rented, then the claimant should file an application with the State Tax Commission to apply for the renter refund. See [Appendix 3A](#) for a description of the application process for a mobile home owner. This process may vary slightly county to county.

3.5.8 Deadline Extension

The State Tax Commission or county may extend the time for filing a claim until December 31 of the claim year, if they find good cause to extend the deadline. (§ 59-2-1220)

3.5.9 Application Requirements

The application must be on a form approved by the Commission and include a statement of the applicant's total household income. (§ 59-2-1206)

Application for the renter's credit must include proof that the rent has been paid, the name and address of the property owner or manager, and information regarding changes of residence. (§ 59-2-1213). If rental assistance is received, include only the portion of rent the claimant paid.

Please see [TC-90CY "Low Income Abatement and Homeowner's Tax Credit Application"](#) and [TC-90CB "Renter Refund Application"](#) for a complete list of requirements and evidence.

3.5.10 Calculation of Additional Homeowner Valuation Credit

There is additional tax relief for any person qualifying for the existing homeowner's credit. The additional relief is equal to the difference in tax on 55% of market value and the tax on 35% of

market value. In effect, the credit is equal to the tax on 20% of market value. (§ 59-2-1202) This credit is in addition to any other exemption or reduction for which a homeowner may be eligible for, including the homeowner's credit. (§ 59-2-1203)

Example

Assume a \$100,000 home and a 1% tax rate.

Tax on 55% of market value = \$100,000 x .55 x .01 = \$550

Tax on 35% of market value = \$100,000 x .35 x .01 = \$350

Credit equals \$550 minus \$350, or \$200

Another way to figure the credit would be the following:

Credit equals \$100,000 x .20 x .01 = \$200

3.5.11 Additional Homeowner Valuation Credit on Assessment/Tax Roll

The additional homeowner credit should be shown as a tax credit on the assessment/tax roll and not as a reduction in value for the following reasons:

- Rule 884-24P-36 requires that tax relief for taxpayers eligible for blind, veteran with a disability, indigent or circuit breaker be shown as credits to total taxes levied;
- It is likely that not all credits would be accounted for as a value reduction because of late filers; and
- Accounting for the adjustment as a value reduction would create an additional category to be tracked for statistical reporting purposes.

3.5.12 No State Reimbursement for Additional Homeowner Valuation Credit

A county legislative body may not obtain payment from the state's General Fund for the 20% fair market value reduction. County records should distinguish between the traditional credit based upon income brackets, which is reimbursable, and the credit based on 20% of market value, which is not reimbursable. (§ 59-2-1206)

3.5.13 Circuit Breaker Audits

If the audit of any claim reveals that the amount was incorrectly determined, the Tax Commission or the county shall redetermine the claim and notify the claimant of its reason for redetermination. The claimant has 30 days to appeal after this notice. (§ 59-2-1214)

Arms-length

If it is determined by the State Tax Commission that the rental of a property is not an arms-length transaction, the Commission may determine rent constituting property taxes accrued at arm's-length and the claimant may appeal within 30 days of notice. (§ 59-2-1216)

Excessive Claims

If the State Tax Commission or county determines that a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full. The credit shall be canceled, and the amount paid or claimed may be recovered by assessment. The assessment shall bear interest from the date of the claim, until refunded or paid, at the rate of 1% per month. The claimant and any person assisting in the preparation or filing of the excessive claim shall be guilty of a Class A misdemeanor. (§ 59-2-1215)

Negligence

If the State Tax Commission or the county determines that a claim is excessive and negligently prepared, 10% of the corrected claim shall be disallowed. The improper portion of any amount paid shall be similarly recovered by assessment and the assessment shall bear interest at 1% per month from the date of payment until refunded or paid. (§ 59-2-1215)

Disallowed Claims

A claim shall be disallowed if the Tax Commission or county finds that the claimant received title to a residence primarily for the purpose of receiving benefits. (§ 59-2-1219)

Appendix 3A

Manufactured/Mobile Homeowners Circuit Breaker Guideline

1. Manufactured/Mobile Home Property Tax “Notice of Property Valuation and Tax Changes” received by taxpayer.
2. Taxpayer makes application with county.
 - a. Using state form [TC-90CY](#) or county equivalent.
 - b. Indication of lot rent paid, if any, excluding utilities.
3. County recalculates actual tax due including the additional 20% reduction for circuit breaker qualified persons.
4. County calculates circuit breaker and other abatements according to county regulations.
5. County identifies and notes on application the amount of circuit breaker credit, excluding other abatements given to customer.
6. Manufactured/mobile homeowners who rent their lot must file Form [TC-90CB](#) with USTC to apply for the renter refund.
7. County tracks circuit breaker amounts by customer for accounting and reporting.
8. County submits to the Utah State Tax Commission requests for reimbursement of Circuit Breaker funds by sending the following:
 - a. Cover letter should reflect the Reimbursement Year, the Summary of Total Count of applicants and Grand Total Amount of refunds issued to the counties’ Manufactured/Mobile Homeowners & Homeowners.
 - b. Attached Printout of all claimants with the following information:
 - Reimbursement Year
 - Grand Total Amount of Circuit Breakers to be reimbursed
 - Grand total Number of Applicants
 - Social Security Number of Applicant
 - Spouse Social Security Number
 - Name of each applicant
 - Spouse Name
 - Address
9. Utah State Tax Commission compiles information and issues reimbursement to county.

Most manufactured/mobile homeowners will apply for circuit breaker property tax relief after their mobile home property tax has been paid. Therefore, special handling is necessary for mobile home circuit breaker applicants.

In most cases, the following steps should be followed to process mobile home circuit breaker applications:

- Applicant must meet qualifications for circuit break relief.

- Identify the fair market value (FMV) from the “Notice of Property Valuation and Tax Changes.”
- Identify the tax rate (TR) from the “Notice of Property Valuation and Tax Changes.”
- Calculate the new taxable value (TV) of the mobile home, which is fair market value multiplied by .035.

Note: All primary residences receive a 45% reduction in fair market value to arrive at taxable value. Circuit Breaker applicants receive an additional 20% reduction. This totals 65% reduction in fair market value. Or, in other words, the taxable value becomes 35% of fair market value.

- If applicable, grant the veteran with a disability exemption (VE).
- If applicable, grant the blind exemption (BE).
- Calculate the new taxable value (NTV): **TV-VE-BE = NTV**
- Calculate the new tax amount (NTA): **NTV x TR = NTA**
- Calculate circuit breaker (CB) relief.
- Calculate Tax (T) amount for customer: **NTA - CB = T**
- If applicable, grant indigent abatement (IA).
- Identify final tax (FT) to be paid by customer: **T - IA = FT**
- Copy application.
- Ensure lot rent is noted (without utilities) on application copy.
- Ensure amount of circuit breaker granted is noted on application copy.

PRIVACY ACT STATEMENT

AUTHORITY: 5 U.S.C. Section 301; Departmental Regulations; 37 U.S.C. Section 404, Travel and Transportation Allowances, General; DoD Directive 5154.29, DoD Pay and Allowance Policy and Procedures; Department of Defense Financial Management Regulation (DoDFMR) 7000.14.R., Volume 9; and E.O. 9397 (SSN), as amended.

PRINCIPAL PURPOSE(S): To provide an automated means for computing reimbursements for individuals for expenses incurred incident to travel for official Government business purposes and to account for such payments.
 Applicable SORN: T7333 (<http://privacy.defense.gov/notices/dfas/T7333.shtml>).

ROUTINE USE(S): Certain "Blanket Routine Uses" for all DoD maintained systems of records have been established that are applicable to every record system maintained within the Department of Defense, unless specifically stated otherwise within the particular record system notice. These additional routine uses of the records are published only once in each DoD Component's Preamble in the interest of simplicity, economy, and to avoid redundancy. Applicable SORN: <http://dpclo.defense.gov/privacy/SORNS/component/dfas/preamble.html>.

DISCLOSURE: Voluntary; however, failure to furnish the requested information may result in total or partial denial of the amount claimed. The Social Security Number is requested to facilitate the possible collection of indebtedness or credit to the DoD traveler's pay account for any residual or shortage.

PENALTY STATEMENT

There are severe criminal and civil penalties for knowingly submitting a false, fictitious, or fraudulent claim (U.S. Code, Title 18, Sections 287 and 1001 and Title 31, Section 3729).

INSTRUCTIONS

ITEM 1 - PAYMENT

Member must be on electronic funds (EFT) to participate in split disbursement. Split disbursement is a payment method by which you may elect to pay your official travel card bill and forward the remaining settlement dollars to your predesignated account. For example, \$250.00 in the "Amount to Government Travel Charge Card" block means that \$250.00 of your travel settlement will be electronically sent to the charge card company. Any dollars remaining on this settlement will automatically be sent to your predesignated account. Should you elect to send more dollars than you are entitled, "all" of the settlement will be forwarded to the charge card company. Notification: you will receive your regular monthly billing statement from the Government Travel Charge Card contractor; it will state: paid by Government, \$250.00, 0 due. If you forwarded less dollars than you owe, the statement will read as: paid by Government, \$250.00, \$15.00 now due. Payment by check is made to travelers only when EFT payment is not directed.

REQUIRED ATTACHMENTS

1. Original and/or copies of all travel orders/authorizations and amendments, as applicable.
2. Two copies of dependent travel authorization if issued.
3. Copies of secretarial approval of travel if claim concerns parents who either did not reside in your household before their travel and/or will not reside in your household after travel.
4. Copy of GTR, MTA or ticket used.
5. Hotel/motel receipts and any item of expense claimed in an amount of \$75.00 or more.
6. Other attachments will be as directed.

ITEM 15 - ITINERARY - SYMBOLS

15c. MEANS/MODE OF TRAVEL (Use two letters)

GTR/TKT or CBA (See Note)	- T	Automobile	- A
Government Transportation	- G	Motorcycle	- M
Commercial Transportation		Bus	- B
(Own expense)	- C	Plane	- P
Privately Owned		Rail	- R
Conveyance (POC)	- P	Vessel	- V

Note: Transportation tickets purchased with a CBA must not be claimed in Item 18 as a reimbursable expense.

15d. REASON FOR STOP

Authorized Delay	- AD	Leave En Route	- LV
Authorized Return	- AR	Mission Complete	- MC
Awaiting Transportation	- AT	Temporary Duty	- TD
Hospital Admittance	- HA	Voluntary Return	- VR
Hospital Discharge	- HD		

ITEM 15e. LODGING COST

Enter the total cost for lodging.

ITEM 19 - DEDUCTIBLE MEALS

Meals consumed by a member/employee when furnished with or without charge incident to an official assignment by sources other than a government mess (see *JFTR*, par. U4125-A3g and *JTR*, par. C4554-B for definition of deductible meals). Meals furnished on commercial aircraft or by private individuals are not considered deductible meals.

29. REMARKS

- a. INDICATE DATES ON WHICH LEAVE WAS TAKEN:
- b. ALL UNUSED TICKETS (including identification of unused "e-tickets") MUST BE TURNED IN TO THE T/O OR CTO.

Verifying Deployment Dates

Travel Voucher DD Form 1351-2

2. Name

- Matches tax relief application.
- Matches Defense Travel System printout.

4. Last 4 of SSN

- Matches tax relief application.
- Matches Defense Travel System printout.

6. Address

- Matches primary residence.
- There may be a reason that these don't match, but ask why.

15a. Date

- Matches application deployment dates.
- Year may be blank. (Sometimes they forget to fill the year out. Check year on the Defense Travel System printout.)
- Departure day is the first date.
- Return day is the last date on the list.

15b. Place

- DEP. The first place of departure should usually be in Utah.
- ARR. The last place of arrival should usually be in Utah.

TRAVEL VOUCHER OR SUBVOUCHER				Read Privacy Act Statement, Penalty Statement, and Instructions on back before completing form. Use typewriter, ink, or ball point pen. PRESS HARD. DO NOT use pencil. If more space is needed, continue in remarks.			
1. PAYMENT <input type="checkbox"/> Electronic Fund Transfer (EFT) <input type="checkbox"/> Payment by Check		SPLIT DISBURSEMENT: The Paying Office will pay directly to the Government Travel Charge Card (GTCC) contractor the portion of your reimbursement representing travel charges for transportation, lodging, and meals, car if you are a civilian employee, unless you elect a different amount. Military personnel are required to designate a payment that equals the total of their outstanding government travel card balance to the GTCC contractor. NOTE: A split disbursement is only necessary when a GTCC is used while on official travel for the Government. Pay the following amount of this reimbursement directly to the Government Travel Charge Card contractor: \$		3. GRADE 4. SSN		5. TYPE OF PAYMENT (X as applicable) TDY Member/Employee PCB Other Dependent(s) DLA	
2. NAME (Last, First, Middle Initial (Print or Type))		3. ADDRESS (a. Number AND Street, b. CITY, c. STATE, d. ZIP CODE)		7. DAYTIME TELEPHONE NUMBER & AREA CODE		10. FOR D.O. USE ONLY	
4. E-MAIL ADDRESS		8. PREVIOUS GOVERNMENT PAYMENTS/ ADVANCES		11. ORGANIZATION AND STATION		a. D.O. VOUCHER NUMBER	
6. ADDRESS (Matches primary residence.)		9. TRAVEL AUTHORIZATION NUMBER		12. DEPENDENT (X and complete as applicable) a. ACCOMPANIED b. UNACCOMPANIED NAME (Last, First, Middle Initial) c. DATE OF BIRTH (MM/DD/YYYY) d. RELATIONSHIP		b. SUBVOUCHER NUMBER	
7. DAYTIME TELEPHONE NUMBER & AREA CODE		13. DEPENDENT'S ADDRESS ON RECEIPT OF ORDERS (Include Zip Code)		14. HAVE HOUSEHOLD GOODS BEEN SHIPPED? (X one) YES NO (Explain in Remarks)		c. PAID BY	
8. PREVIOUS GOVERNMENT PAYMENTS/ ADVANCES		15. ITINERARY a. DATE b. PLACE (Home, Office, Base, Activity, City and State, City and County, etc.) c. MEANS/MODE OF TRAVEL d. REASON FOR STOP e. LODGING USE? (Y/N) f. POC MILES		16. SUMMARY OF PAYMENT (1) Per Diem (2) Actual Expense Allowance (3) Mileage		d. COMPUTATIONS	
9. TRAVEL AUTHORIZATION NUMBER		17. DURATION OF TRAVEL 12 HOURS OR LESS MORE THAN 12 HOURS BUT 24 HOURS OR LESS MORE THAN 24 HOURS		18. GOVERNMENT DEDUCTIBLE MEALS a. DATE b. NO. OF MEALS c. DATE d. NO. OF MEALS		e. SUMMARY OF PAYMENT	
10. FOR D.O. USE ONLY		19. REIMBURSABLE EXPENSES a. DATE b. NATURE OF EXPENSE c. AMOUNT d. ALLOWED		20. CLAIMANT SIGNATURE		f. DATE	
11. ORGANIZATION AND STATION		20. CLAIMANT SIGNATURE		21. APPROVING OFFICIAL'S PRINTED NAME		g. DATE	
12. DEPENDENT (X and complete as applicable)		21. APPROVING OFFICIAL'S SIGNATURE		22. ACCOUNTING CLASSIFICATION		h. DATE	
13. DEPENDENT'S ADDRESS ON RECEIPT OF ORDERS		22. ACCOUNTING CLASSIFICATION		23. COLLECTION DATA		i. DATE	
14. HAVE HOUSEHOLD GOODS BEEN SHIPPED?		23. COLLECTION DATA		24. COMPUTED BY		j. DATE	
15. ITINERARY		24. COMPUTED BY		25. AUDITED BY		k. DATE	
16. SUMMARY OF PAYMENT		25. AUDITED BY		26. TRAVEL ORDER AUTHORIZATION POSTED BY		l. DATE	
17. DURATION OF TRAVEL		26. TRAVEL ORDER AUTHORIZATION POSTED BY		27. RECEIVED (Payee Signature and Date or Check No.)		m. DATE	
18. GOVERNMENT DEDUCTIBLE MEALS		27. RECEIVED (Payee Signature and Date or Check No.)		28. AMOUNT PAID		n. DATE	
19. REIMBURSABLE EXPENSES		28. AMOUNT PAID		29. REMARKS		o. DATE	

DD FORM 1351-2, MAY 2011

PREVIOUS EDITION IS OBSOLETE.

Exception to SF 1012 approved by OSA/IRMS 12-91.
Adobe Designer 8.0

Defense Travel System Verification of Processing

Document History

- This page shows the processing of the Travel Voucher.
- There may be additional pages submitted, but this is the important one.

Name & SSN

- Matches tax relief application.
- Matches Travel Voucher.

Travel Voucher Creation

- “Created” date is soon after the end of deployment travel. (See 15a on Voucher)
- Travel vouchers are supposed to be turned in shortly after returning home.

Travel Voucher Approval

- Verify that the travel voucher was “Approved.”
- You don’t need to worry about the other steps in the travel voucher process.

Signature

- This will usually be blank. That’s okay.
- This page was printed from an electronic system, and so won’t be signed.

01/23/14

Defense Travel System

Doc No. RCOTHERAPG040613_V01
WASHINGTON, GEORGE XXX-XX-6789

STATUS	DATE	TIME	SIGNATURE NAME
CREATED	11/20/13	1228	GEORGE WASHINGTON
SIGNED	11/20/13	1337	GEORGE WASHINGTON
ADJUSTED	11/22/13	1746	JOHN ADAMS
ADJUSTED	11/22/13	1756	JOHN ADAMS
REVIEWED	11/22/13	1807	JOHN ADAMS
OBLIGATED	11/27/13	1551	THOMAS JEFFERSON
APPROVED	11/27/13	1551	THOMAS JEFFERSON
ADJUSTED	11/27/13	1551	THOMAS JEFFERSON
ADJUSTED	11/27/13	1553	THOMAS JEFFERSON
PAY LINK	11/27/13	1555	Pay Mod Generated
OBLIG SUBMITTED	11/27/13	1555	Pay Mod Generated
POS ACK RECEIVED	11/28/13	0313	Pay Mod Generated
VOUCHER SUBMITTED	11/28/13	0313	Pay Mod Generated
PAID	11/29/13	1713	Pay Mod Generated
ARCHIVE SUBMITTED	11/30/13	1001	Pay Mod Generated
ARCHIVE ACCEPTED	12/02/13	1304	Pay Mod Generated
ARCHIVE IMAGE SUBMIT	12/03/13	0334	Pay Mod Generated
ARCHIVE IMAGE ACCEPT	12/03/13	0352	Pay Mod Generated

I certify that the electronic signatures listed above are valid and on file.

_____	_____
SIGNED	DATE