

**APPLICATION FOR RESIDENTIAL EXEMPTION**  
**KANE COUNTY ASSESSOR / 180 WEST 300 NORTH / KANAB, UT. 84741 / 435-644-4986**  
(Pursuant to Utah Code Ann. §59-2-103.5, Kane County Code 1-10-3 as amended)

OWNER(S) NAME(S): \_\_\_\_\_ DATE:        /        /

MAILING ADDRESS: \_\_\_\_\_

TELEPHONE #: \_\_\_\_\_ EMAIL: \_\_\_\_\_

PROPERTY LOCATION: \_\_\_\_\_ PARCEL #: \_\_\_\_\_ ACCOUNT #: \_\_\_\_\_

**BASIC QUALIFICATIONS & INFORMATION**

Application/ Declaration	An application/declaration is required to be submitted and approved before the exemption can be applied. See Utah Code Annotated §59-2-103.5 and Kane County Code 1-10-3.
Limits	Utah's Residential Exemption is limited to one per Household. "Household" means the association of individuals who live in the same dwelling, sharing its furnishings, facilities, accommodations, and expenses and includes married individuals who are not legally separated, that have established domiciles at different locations within the state. See Utah Code Annotated §59-2-102(19) and §59-2-103(5)(a).
Multiple Properties	An owner of multiple residential properties in the state is allowed a residential exemption for each residential property that is the primary residence of a tenant. See Utah Code Annotated 59-2-103(5)(b).
Occupancy	The residential property must be occupied as a primary residence for 183 or more <b>consecutive</b> calendar days during the calendar year the owner seeks to obtain the residential exemption. See Utah Code Annotated. §59-2-103(3).
Transient Use	Residential property used as a secondary home, short term rental, vacation rental or other similar transient use <b>do not qualify</b> for the residential exemption. See Utah Code Annotated §59-2-102(36)(a).
Use Change	The owner(s) of property receiving the residential exemption are required to notify the county if the property use changes and it no longer qualifies for the residential exemption. See Utah Code Annotated §59-2-103.5(4).

**OWNER(S) CERTIFICATION**

**(INITIAL ONE OF THE FOLLOWING CERTIFICATIONS)**

- Owner Qualified      I am the owner of the above-identified residential property in Kane County, Utah. This property is my and my household's permanent, full-time residence. **Date of Occupancy:** \_\_\_\_\_.
- Tenant Qualified      I am leasing/renting out the above-identified property on a full-time basis. The tenant(s) are using the property as their permanent, full-time residence. **Date of Occupancy:** \_\_\_\_\_, **Lease term:** \_\_\_\_\_.
- Non-Primary            The above-identified property is not a permanent, full-time residence and does not qualify for the primary residential exemption.

**INCOME TAX INFORMATION**

**Utah Code Annotated 59-2-103.5(8)(e)(iii) states:** "If a property owner or property owner's spouse claims a residential exemption under Utah Code Ann. §59-2-103 for property in this state that is the primary residence of the property owner or the property owner's spouse, that claim of residential exemption creates a rebuttable presumption that the property owner and the property owner's spouse have domicile in Utah for income tax purposes. The rebuttable presumption of domicile does not apply if the residential property is the primary residence of a tenant of the property owner or the property owner's spouse."

**SIGNATURES**

***(All Owners MUST sign this application)***

***Under penalties of perjury I declare to the best of my knowledge and belief, this application and accompanying pages are true, correct and complete. I understand pursuant to Utah Code Annotated, Section 59-2-309(2), that any misrepresentation of these statements subjects the owner to a 100% penalty equal to the tax on value.***

Signed: \_\_\_\_\_  
\_\_\_\_\_

**All applications must be submitted no later than September 15th in order to avoid a \$50 dollar fee. Applications submitted between Sept. 16th and November 30th a \$50 dollar fee will apply. Applications submitted after November 30th will only be considered for the following tax year.**

**Office Use Only**

Assessor Approval: \_\_\_\_\_ Assessment Year: \_\_\_\_\_

Appraiser: \_\_\_\_\_ Date Entered: \_\_\_\_\_