

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, and spouse information, plus address fields.

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.

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

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?
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 names and phone numbers: Beaver County, Box Elder County, Cache County, Carbon County, Daggett County, Davis County, Duchesne County, Emery County, Garfield County, Grand County, Iron County, Juab County, Kane County, Millard County, Morgan County, Piute County, Rich County, Salt Lake County, San Juan County, Sanpete County, Sevier County, Summit County, Tooele County, Uintah County, Utah County, Wasatch County, Washington County, Wayne County, Weber County.

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