

2026

Low-income (Indigent) Abatement Application
(For low-income, elderly and widows/widowers)



Homeowners applying for low-income abatement must file this form with the county where the home is located by Sept. 1, 2026.

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 10 and enter the total on line 11. Household income is income received during 2025 from everyone living in the household as of Jan. 1, 2026, 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. Send documentation for information provided below. If you enter any amounts on lines 2, 3, 4 or 5, you must include your federal tax return and all schedules. Amounts will be reviewed.

Total people in household as of Jan. 1, 2026 []
1. Wage, salaries, tips and other compensation (W-2, 1099Misc, 1040 Schedule C, etc.).....1 []
2. Pension and annuities, including IRAs (taxable/nontaxable)2 []
3. Current-year capital gain or loss3 []
4. Business rental, farm income4 []
5. Depreciation on claimed residence.....5 []
6. Total interest income, dividends (taxable/nontaxable)6 []
7. Social Security/Railroad retirement (but not Social Security Disability) (taxable/nontaxable)7 []
8. Unemployment, worker's compensation8 []
9. Veterans disability pensions9 []
10. Other income received under UCA §59-2a-101(20) such as alimony, loss carryforwards, etc.10 []
11. Total 2025 household income from all sources (add lines 1 through 10)11 []

You do not qualify if the amount on line 11 is greater than \$44,221 (the 2025 maximum total income).

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. Did you qualify for the low-income abatement last year, or will you be age 67 or older on Dec. 31, 2026, or under age 67 and disabled, or under age 67 and it would be an extreme hardship to pay the tax? [] Yes [] No
If you are disabled and applying for the first time, attach supporting evidence.
If you are under extreme hardship, attach an explanation.
2. Was the total household income (from Section 2, line 11) less than \$44,221? [] Yes [] No
3. Will you live in the home for which you are claiming the abatement for at least 10 months of 2026? [] Yes [] No

If the answer to all three questions is "Yes," you may qualify for the low-income abatement.

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*If you qualify for the low-income abatement, you may also qualify for the homeowner's tax credit. See form TC-90H. For more information, contact your county government listed below:

Beaver County	435-438-6463	Iron County	435-477-8330	Sevier County	435-893-0401
Box Elder County	435-734-3388	Juab County	435-623-3410	Summit County	435-336-3038
Cache County	435-755-1706	Kane County	435-644-2458	Tooele County	435-843-3312
Carbon County	435-636-3221	Millard County	435-743-5227	Uintah County	435-781-5361
Daggett County	435-784-3210	Morgan County	801-845-4032	Utah County	801-851-8110
Davis County	801-451-3331	Piute County	435-577-2840	Wasatch County	435-657-3191
Duchesne County	435-738-1228	Rich County	435-793-5155	Washington County	435-301-7220
Emery County	435-381-5106	Salt Lake County	385-468-8300	Wayne County	435-836-1300
Garfield County	435-676-1120	San Juan County	435-587-3223	Weber County	801-399-8489
Grand County	435-259-1321	Sanpete County	435-835-2142		

Section 4 - Residency Status of Applicant

Under state and federal law, we cannot process this application or issue a credit to anyone who does not provide this information.

→ Check **ONLY ONE** box (providing false information subjects the signer to penalties for perjury):

- 1. I am a U.S. citizen.
- 2. I qualify under 8 U.S.C. 1641 and I am in the U.S. lawfully.

→ If you checked box 2, you must attach one of the following:

- Employment authorization card
- Documentation showing I-94 (arrival departure) number*
- Alien Registration Number issued by U.S. Citizenship and Immigration Service*

*The I-94 (arrival/departure) number and 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 in the United States lawfully.


Applicant signature	Date
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Section 5 - Certification and Signature

Under penalties of perjury, I declare that, to the best of my knowledge and understanding, this information is true, correct and complete.

Applicant signature	Date	Spouse's signature (must sign if home is owned in joint tenancy)	Date
Preparer's name and address or organization (if not applicant)			Preparer's telephone number

*Note: A low-income homeowner does not qualify for property tax abatement in any year they did not own the property as of January 1st. If granted, the abatement amount will not be more than either the maximum renter refund shown on the *Homeowner's Tax Credit Refund Schedule* or half of the current-year property tax assessment.



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