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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 2025 maximum annual income is \$42,623. This includes gross annual income from *all* members of the household in 2024.**

- **You must be 65 years of age OR younger by December 31<sup>st</sup> 2025 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 2024 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 2024 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 2, 2025**

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

**Mail:**

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

**Drop by our office (NO USPS):**

Iron County Auditor's Office  
68 South 100 East, Suite 229  
Parowan, UT 84761

**Email:**

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

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

2025

County Application

**Low-income Abatement and Homeowner's Tax Credit Application**  
(For low-income, elderly and widows/widowers)

TC-90CY

Rev. 4/25

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, 2025.

**Renters and Mobile Homeowners applying for lot rental refund**, file the TC-90CB application with the Utah State Tax Commission by Dec. 31, 2025.

**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.

Applicant's last name	Applicant's first name	Middle initial	Birth date	Social Security number
Spouse's last name (if spouse is living)	Spouse's 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 2024 from all members living in the household as of Jan. 1, 2025, **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.**

Total members in household as of Jan. 1, 2025

1. Wage/salaries/tips/other compensation (W-2, 1099Misc, etc.)	<input type="text"/>	6. Unemployment, worker's compensation	<input type="text"/>
2. Total interest income, dividends (taxable/nontaxable)	<input type="text"/>	7. Business rental, farm income (Include copy of federal return and all schedules. This amount will be reviewed.)	<input type="text"/>
3. Pensions, annuities – include IRAs (taxable/nontaxable) (Include a copy of federal return and all schedules. This amount will be reviewed.)	<input type="text"/>	8. Depreciation on claimed residence (Include copy of federal return and all schedules. This amount will be reviewed.)	<input type="text"/>
4. Social Security/Railroad retirement (but not Social Security Disability) (taxable/nontaxable) (send supporting documentation)	<input type="text"/>	9. Other income received under UC §59-2-1202 such as alimony, nontaxable interest, etc. (send supporting documentation)	<input type="text"/>
5. Current year capital gain or loss (Include copy of federal return and all schedules. This amount will be reviewed.)	<input type="text"/>	10. Total 2024 household income from all sources (add lines 1 through 9)	<input type="text"/>

**You do not qualify if the amount on line 10 is greater than \$42,623. 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.

- Will you be age 66 or older on or before Dec. 31, 2025, 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. ☐ Yes ☐ No
- Was the total household income (from Section 2, line 10) less than \$42,623? ☐ Yes ☐ No
- Will you reside in the home for which you are claiming the abatement for all of 2025? ☐ Yes ☐ No

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:**

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

**DUE SEPTEMBER 2, 2025**

**Section 4 - Homeowner's Tax Credit** Applicant must answer all 4 questions.

1. Will you be age 66 or older on or before **Dec. 31, 2025**, **OR** are you a widow or widower? ☐ Yes ☐ No  
If you are a widow or widower, enter your spouse's date of death: \_\_\_\_\_
2. Was the total household income (from Section 2, line 10) less than \$42,623? ☐ Yes ☐ No
3. Will you furnish your own financial support for 2025 (You cannot be claimed as a dependent on ..... ☐ Yes ☐ No  
someone else's tax return for 2025)?
4. Will you live in Utah for the entire year of 2025? ☐ Yes ☐ No

You must be domiciled in Utah for the entire 2025 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? ☐ Yes ☐ No

Is any portion of the home rented out? ☐ Yes ☐ No

Is a portion of the home used for business? ☐ Yes ☐ No

If yes, total number of acres

If yes, what percent is rented

If yes, what percent is used

**You must have owned the home on Jan. 1, 2025 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):**

1. ☐ I am a U.S. citizen and have provided my Social Security number on the front of this form.

2. ☐ 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

X

Date signed

**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

X

Date

Signature of spouse (spouse must sign if home is owned in joint tenancy)

X

Date

Preparer's name and address or organization (if not applicant)

Preparer's telephone number

**For Tax Commission Use Only**

CB used by county	CB available (max-used)
CB rent possible	CB rent issue <= CB available

**For County Use Only**

Tax amount	
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**

2024 Household Income		Maximum Homeowner Tax Credit
\$0	\$14,490	\$1,312
14,491	19,324	1,151
19,325	24,152	993
24,153	28,983	756
28,984	33,816	600
33,817	38,360	364
38,361	42,623	204