

- 1 (b) The application form must contain:
- 2 (i) an affirmation that the applicant owns and maintains the land and improvements as the primary
- 3 residence; and
- 4 (ii) any other information required by the department that is relevant to the applicant's eligibility.
- 5 (c) When providing information to the department for qualification under this section, applicants are
- 6 subject to the false swearing penalties established in 45-7-202.
- 7 (d) The department may investigate the information provided in an application and an applicant's
- 8 continued eligibility.
- 9 (e) The department may request applicant verification of the primary residence.
- 10 (4) For the purposes of this section:
- 11 (a) "Base year" means the year in which a property owner's application for the exemption provided
- 12 for in this section is approved by the department.
- 13 (b) "Primary residence" means a single-family dwelling:
- 14 (i) in which an applicant can demonstrate the applicant lived for at least 7 months of the year for
- 15 which the exemption is claimed;
- 16 (ii) that is the only residence for which the exemption claimed in this section is claimed by the
- 17 applicant; and
- 18 (iii) that is owned or under contract for deed by the applicant.
- 19 (c) "Single-family dwelling" means a residential dwelling, manufactured home, trailer, or mobile
- 20 home and as much of the surrounding land, but not in excess of 5 acres, as is reasonably necessary for its use
- 21 as a dwelling.

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23 NEW SECTION. Section 2. Codification instruction. [Section 1] is intended to be codified as an
 24 integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].

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26 NEW SECTION. Section 3. Applicability. [This act] applies to property tax years beginning after
 27 December 31, 2025.

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