

2025 Property Tax Relief Application

CB75+ Deferral

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(Office Use Only)

Received Type: _____

Date Received: _____

Date Entered: _____

Audited: _____

Instructions

Application Deadline: The deadline for this application is **September 1, 2025**. (ALL supporting documentation must be received by **December 31, 2025**.) *A new application must be filed each year.*

Where to Submit: Submit this application to the Summit County Treasurer. You may submit by mail, email, fax, or in person to the address listed above.

SECTION 1: APPLICANT INFORMATION

Property Parcel ID: _____

Account Number: _____

If the property is held in a trust and the current trust agreement is not on file with the Treasurer's Office, you must provide a copy of the trust agreement before relief may be granted.

Last Name	First Name	Initial	Birth Date	Last 4 of Social Security Number	
Spouse Last Name	First Name	Initial	Birth Date	Death Date	Last 4 of Social Security Number
Property Address		City, State, Zip			
Mailing Address, if different					
Phone Number		Email Address			

SECTION 2: CB75+ DEFERRAL REQUIREMENTS

Individual Requirements:

- I'm a homeowner aged 75 or older by December 31, 2025
OR I am an unmarried surviving spouse (widow/widower). (*New applicants must provide a copy of spouse's death certificate.*)
- I OWNED and OCCUPIED my residence on January 1, 2025.
- I will be a resident of Utah for all of 2025.

Income & Asset Requirements:

- My household income in 2024 was less than \$85,246. (Include the income of all residents of the home over the age of 18, excluding the parents or grandparents of the claimant.)
- I do not own incoming-producing assets that could be sold to pay the tax. (i.e., rental real estate or commercial business.)
- My "liquid resources" do not exceed 20 times the amount of the property tax levied on my home in 2024. (Liquid resources include cash on hand, checking and savings accounts, savings certificates, and stocks and bonds. Retirement accounts are excluded.)
- I have not transferred any assets to a relative in the three years prior to the date of this application.

Property Requirements:

- There are no delinquent property taxes or charges, or outstanding penalty and interest due for this property.
- I do not have a mortgage on this home.
OR I do have a mortgage on this home. Name of mortgage company: _____
(*The holder of the mortgage must provide written approval of this deferral before it will be granted.*)
- The 2025 market value of this home, as determined by the Summit County Assessor, is: \$ _____

Continue on reverse side.

SECTION 2: CB75+ DEFERRAL REQUIREMENTS (continued)

Is this home attached or detached? Choose one:

- Detached single family residence
- Attached single family residence (condominium, duplex, twin home, etc.)

What month and year did you buy this home? Month/year: _____

(The market value of the home must be less than the median 2025 market value of single-family residences, attached or detached as applicable. OR, the claimant must own the property for a continuous 20-year period as of January 1, 2025. [Utah 59-2-1802.5](#))

SECTION 3: HOUSEHOLD INCOME

Include ALL 2024 income of all household members over the age of 18, (excluding the claimant's parents and grandparents). Attach copies of all 2024 year-end income statements. Attach copies of federal tax returns including all schedules and attachments.

CHECK HERE if you did not file a 2024 Federal Tax Return.

(If non-filer, please supply copies of all 1099's: social security, pensions, interest, dividends, IRA, 401(k) withdrawals for EACH household member. OR submit an IRS wage and income transcript AND a verification of non-filing letter.)

- | | |
|--|----------|
| 1. Wages, Salaries, other Employee Compensation | \$ _____ |
| 2. Business, Farm, Rent, Partnership, Sale of Property or Miscellaneous Income | \$ _____ |
| 3. Social Security, Railroad Retirement, or Military Retirement: | \$ _____ |
| 4. Pensions, Annuities, IRA, 401(k), other Retirement | \$ _____ |
| 5. Dividends, Interest, or Trust Income Received | \$ _____ |
| 6. Capital Gains not listed above | \$ _____ |
| 7. TANF, Worker's Compensation, Alimony, Child Support, and Strike Benefits | \$ _____ |
| 8. Other Income not listed above from all household members | \$ _____ |

TOTAL 2024 HOUSEHOLD INCOME (Add lines 1 through 8): \$ _____

SECTION 4: LIQUID RESOURCES

Include ALL liquid financial resources of all household members over the age of 18, (excluding the claimant's parents and grandparents). Attach copies of all 2024 year-end bank or investment account statements. (Current bank statements may be considered.)

- | | |
|--|----------|
| 9. Cash on Hand | \$ _____ |
| 10. Money in Checking and Savings Accounts | \$ _____ |
| 11. Savings Certificates | \$ _____ |
| 12. Stocks and Bonds NOT held in retirement accounts (401k, IRA, etc.) | \$ _____ |

TOTAL LIQUID RESOURCES (Add lines 9 through 12): \$ _____

SECTION 5: CERTIFICATION & SIGNATURE

I hereby certify that I have not applied for property tax relief in any other county in Utah.

I declare that the information provided herein is complete, true, and correct. I understand that the information provided is subject to verification by Summit County, and I authorize Summit County to receive and/or inspect confidential tax, banking, and investment information from any government office or financial institution.

Applicant Signature

Date