

2024

County Application
Eligible Owner Property Tax Deferral—Circuit Breaker (§59-2-1802.5)
Due no later than September 1

All applicants must submit copies of their completed tax returns for the current calendar year. Additionally, applicants must submit unofficial printed copies of the balances of all financial accounts from where the applicant can readily withdraw funds (i.e., checking accounts, savings accounts, savings certificates, brokerage accounts, etc.).

Section 1 – Applicant’s Information 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	Birthdate	Social Security Number
Spouse's last name (if spouse is living)	Spouse's first name	Middle initial	Birthdate	Social Security Number
Address	City	County	ZIP Code	Daytime telephone number

Enter your property serial/account number from your most recent property tax billing notice

Section 2 – Household Income

Total members in household as of Jan. 1, 2023	<input type="text"/>		
1. Wage/salaries/tips/other compensation (W-2, 1099 Misc., 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 a 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 a 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) (provide supporting documentation)	<input type="text"/>	9. Other income received under §59-2-1202 such as alimony, nontaxable interest, etc. (provide supporting documentation)	<input type="text"/>
5. Current year capital gain or loss (include a copy of federal return and all schedules. This amount will be reviewed.)	<input type="text"/>	10. Total 2022 household income from all sources (add lines 1 through 9)	<input type="text"/>

Section 3 – Eligible Owner Deferral Questions

- Is this application the first year someone is claiming this circuit breaker deferral on this property? Yes No (go to question 5)
- Are you 75 years old or older (or will you be by the end of this year)? Yes No
- Have you lived in the property for 20 years or longer (for which you are claiming this deferral)? Yes No
- Do you have any delinquent property taxes, tax notice charges, or other outstanding penalties, interest, or administrative costs related to a delinquent property tax/ tax notice charge on this property? Yes No
- Did you miss last year’s application deadline? Yes No N/A
 - If you answered yes to the previous question, was it because of death or serious illness/injury in your immediate family? Yes No

If you missed last year’s deadline, please provide supporting documentation on why. (i.e., medical bill, death certificate, etc.)

- Is there currently a mortgage or deed of trust on this property? Yes No

*If you have a mortgage or deed of trust on this property, please attach a completed copy of **TC-33A “Agreement of Lien Holder for Deferral or Settlement of Delinquent Taxes”***

(Application continues on back)

Section 4 – Important Legal Information

Taxes deferred under this program bear interest at half the normal annual rate but accumulate with interest and applicable recording fees as a lien against the residential property. To release the lien, an owner shall pay the total amount subject to the lien:

- (i) upon the owner selling or otherwise disposing of the residential property; or
- (ii) when the residential property is no longer the owner's primary residence.

An owner that receives a deferral does not have to pay the deferred taxes and applicable recording fees when the residential property transfers to the owner's surviving spouse as a result of the original owner's death or between the owner and a trust for which the owner is the grantor. If the residential property transfers to the owner's surviving spouse, the deferred taxes and applicable recording fees are due in the event of one of the same conditions listed above.

If a county determines that a person has knowingly provided false information, the county shall deny or revoke any deferral or abatement related to the false information and recover by assessment the amount of the claimed or granted deferral or abatement, plus interest accruing at a rate of 1% per month beginning the day on which the person knowingly provided the false information. (§59-2-1806)

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.

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.

I-94 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
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Section 6 – Certification and Signature

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 signed
Signature of Spouse (if home is owned in joint tenancy)	Date signed
Preparer's name and address or organization (if not applicant)	Preparer's Telephone Number

For County Use Only	Attached or Detached Home?	Property's Market Value	County's Median Home Value	Taxable Value of Property
	A / D			
	2024 Max Household Income Allowed	Applicant's Calculated Household Income	Previous Tax Bill Amount	Current Liquid Assets*
	\$81,680			

*Current liquid assets cannot exceed the previous tax bill by more than 20x the amount due