

**PROPERTY TAX EXEMPTION FOR WILDFIRE  
PREVENTION**

2020 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Daniel Hemmert**

House Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill provides a property tax exemption for wildfire prevention efforts on certain property.

**Highlighted Provisions:**

This bill:

- ▶ enacts a property tax exemption that reduces a property owner's property tax liability for expenses paid or incurred for wildfire prevention; and
- ▶ gives rulemaking authority to the Division of Forestry, Fire, and State Land to:
  - clarify which property and which activities qualify for the property tax exemption; and
  - certify the amount of a property tax exemption for wildfire prevention.

**Money Appropriated in this Bill:**

This bill appropriates in fiscal year 2021:

- ▶ To Department of Natural Resources -- Forestry, Fire and State Lands, as a one-time appropriation
  - From Sovereign Lands Management Account, One-time, \$50,000.

**Other Special Clauses:**

This bill provides a contingent effective date.

**Utah Code Sections Affected:**



28 ENACTS:

29 **59-2-1118**, Utah Code Annotated 1953



31 *Be it enacted by the Legislature of the state of Utah:*

32 Section 1. Section **59-2-1118** is enacted to read:

33 **59-2-1118. Exemption for wildfire prevention effort.**

34 (1) As used in this section:

35 (a) "Claimant" means an owner of qualifying land.

36 (b) "Division" means the Division of Forestry, Fire, and State Lands created in Section  
37 65A-1-4.

38 (c) "Fire prevention effort" means one or more monetary expenses paid or incurred by  
39 a claimant during a calendar year to prevent a wildfire on the claimant's qualifying land that  
40 would pose a risk to adjoining land.

41 (d) "Property tax exemption certificate" means a certificate issued by the division under  
42 Subsection (4).

43 (e) "Qualifying land" means a parcel of land that the division determines is at risk for  
44 spreading wildfire to adjoining land.

45 (2) Subject to the provisions of this section, a claimant who submits a property tax  
46 exemption certificate to the county assessor of the county in which the claimant's qualifying  
47 land is located may claim a property tax exemption for a fire prevention effort.

48 (3) The property tax exemption described in Subsection (2) reduces the claimant's  
49 property tax liability on the qualifying land:

50 (a) for the calendar year immediately following the calendar year in which the fire  
51 prevention effort occurs; and

52 (b) in an amount equal to the lesser of:

53 (i) the amount of the fire prevention effort; or

54 (ii) 80% of the claimant's property tax liability on the qualifying land for the calendar  
55 year in which the claimant claims the reduction.

56 (4) (a) To obtain a property tax exemption certificate, a claimant shall, using a form  
57 prescribed by the division, submit to the division:

58 (i) an application for the property tax exemption; and

59 (ii) proof of a fire prevention effort.

60 (b) If the division determines that the claimant qualifies for a property tax exemption  
61 under this section, the division shall:

62 (i) determine the amount of the property tax exemption that the claimant is allowed  
63 under this section; and

64 (ii) provide the claimant a written property tax exemption certificate.

65 (c) The claimant shall submit a copy of the property tax exemption certificate to the  
66 county assessor in accordance with Subsection (2) on or before May 1 after the calendar year in  
67 which the claimant makes the fire prevention effort.

68 (5) (a) After receipt of a property tax exemption certificate, the county assessor shall  
69 reduce the claimant's property tax liability for the current year by the amount certified on the  
70 property tax exemption certificate.

71 (b) The county assessor shall apply the reduction proportionately to each taxing entity.

72 (6) A county may not allow a claimant to carry forward a property tax exemption under  
73 this section.

74 (7) The division shall make rules in accordance with Title 63G, Chapter 3, Utah  
75 Administrative Rulemaking Act, to establish:

76 (a) a process for determining whether a parcel of land is qualifying land;

77 (b) which activities prevent the spread of wildfire from a parcel of land to adjoining  
78 land for purposes of determining what constitutes a fire prevention effort; and

79 (c) a procedure for processing and issuing a property tax exemption certificate.

80 **Section 2. Appropriation.**

81 The following sums of money are appropriated for the fiscal year beginning July 1,  
82 2020, and ending June 30, 2021. These are additions to amounts previously appropriated for  
83 fiscal year 2021. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures  
84 Act, the Legislature appropriates the following sums of money from the funds or accounts  
85 indicated for the use and support of the government of the state of Utah.

86 ITEM 1

87 To Department of Natural Resource - Forestry, Fire, and State Lands

88 From Sovereign Lands Management Account, One-time

\$50,000

89 Schedule of Programs:

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Fire Management

\$50,000

The Legislature intends that the appropriation under this section be used by the Division of Forestry, Fire, and State Land for technology-related expenses related to identifying land eligible for a property tax exemption under Section [59-2-1118](#).

**Section 3. Contingent effective date.**

This bill takes effect on January 1, 2022, if the amendment to the Utah Constitution proposed by S.J.R. 10, Proposal to Amend Utah Constitution -- Property Tax Exemption for Wildfire Prevention, 2020 General Session, passes the Legislature and is approved by a majority of those voting on it at the next regular general election.