BONNIE SMITH- PFAFF
MILLARD COUNTY AUDITOR
50 SOUTH MAIN
FILLMORE UT. 84631
435-743-5228

HARDSHIP ABATEMENTS OR DEFERRALS

MILLARDCOUNTY.GOV

Qualifications: You may qualify for a property tax adjustment or deferral if the County finds that you will have extreme financial hardship without it. (See §59-2a-101 (18)(a)(ii)(A))

Extreme hardship is a severe and significant difficulty in meeting basic needs, such as food, housing, and clothing, due to unforeseen or extraordinary circumstances beyond one's control, like major illness, job loss, or natural disaster. It is not simply having difficulty paying bills, but an extreme inability to provide for oneself or one's family's fundamental necessities.

Millard County will likely offer a Hardship Deferral prior to abating taxes. The Hardship Deferral program allows property owners to delay paying their assessed taxes for a certain period of time. Interest will accrue annually, but delinquency penalties won't be assessed during the deferral period.

When the County grants a discretionary deferral or adjustment of taxes, the county is mandated to post notice in a county public building where the property is located.

Instructions: Please use this form if you are facing **EXTREME** hardship and do not qualify by age or disability

Statement of Hardship

1.____ ____
Applicant's Last Name, First Name, Middle Name — Co-Applicant Last Name, First Name, Middle Name

2.____________________________ 3.____________________
Property Identification Number — Current value of property

4. Please include a signed statement detailing the circumstances of the hardship. (§59-2a-402)

Financial Summary

5. Number of people living in the home at this time: _____ *(You must include income and expenses for everyone.)*

6. Household income **from all sources**: Please provide supporting documentation of wages/salaries, interest income, dividends, pensions, unemployment, worker's compensation, business rental, farm income, any income received under UC §59-2a-101 and §59-2a-305

7. Provide a listing of all liquid and fixed assets other than items of nominal value. (*vehicles, savings, checking accounts, land or other real estate, retirement assets etc.) See back of form.* UC §59-2a-101.

8. Attach a copy of prior years' IRS tax return.

9. Have you transferred any assets to relatives, or to a Trust, within the past three years?

If "yes," please attach a listing of all assets transferred to relatives within the past three years. ☐ Yes ☐ No

10. Do you have a mortgage on your home: ☐ Yes ☐ No

If yes and a deferral is granted, you will need written approval from your mortgage company using form TC-33A "Agreement of Lien Holder for Deferral or Settlement of delinquent taxes."

Current monthly expenses:

Mortgage	Utilities	Insurance	Motor Vehicle	Other	Total household expenses
$	$	$	$	$	$

Assets:

Retirement Assets	401K	Pension	IRA	Personal property	Land /other real estate
$	$	$	$	$	$
Other:					
$	$	$	$	$	

Total Assets $_______________

Liquid Assets:

Savings	Checking	Cash on hand	CD money market	Other:
$	$	$	$	$

Total Liquid Assets_________________

Sworn Statement

Under penalties of perjury, I declare that I am a lawful resident of Millard County and, to the best of my knowledge and understanding, the information supplied on this application and all documents attached are true, correct, and complete. I have included the income from all members of the household and authorize Millard County to inspect and/or receive tax information on household members from any office of the IRS or the State Tax Commission as well as records from any financial Institution.

12.____________________________ _______________ ____________________________ _______________

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

FOR COUNTY USE ONLY	
BOE date and decision	
Amount adjusted or deferred	
Record of action taken reported to the State Tax Commission	

Taxes owed:	Taxes abated:
Percentage:	Posted public notice date: ______________________

2025 Income		
$0	$15,033	50%
$15,034	$20,048	45%
$20,049	$25,057	40%
$25,058	$30,069	35%
$30,070	$35,083	30%
$35,084	$39,796	25%
$39,797	$44,221	20%