



CASSIA COUNTY OFFICE OF TREASURER

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HB292 Property Tax Relief ★ Frequently Asked Questions

1. What are the three types of property tax relief legislators are providing from HB292?

- **School District Facilities Fund (SDFF)** will be paid to eligible school districts' bonds and temporary supplemental levies using State money to contribute to a reduction in property tax. Relief will be allocated based on average daily attendance. Not all school bonds will be eligible, but those that are will be reflected as a savings on the tax bill. This money is reimbursed directly to the schools with bond or levies that are eligible for this relief.
- **Homeowner Tax Reduction (HTR)** provides a relief to the property of tax payors who own and occupy their home. This tax relief credit is applied only to parcels with a Homeowner's Exemption (HOE) and will be paid by the State reflected as a credit on your tax bill. This is a percentage of the home's property tax and is calculated using the sum of the HTR lists provided statewide divided by the amount allocated in the Tax Relief Account held by the State. HOE must have been applied for by the 2nd Monday in July to be eligible for the credit. Applications after this date may still receive a HOE, but not the additional HTR credit. If your property already qualified for a HOE, you do not need to reapply. HTR will not apply to newly built homes completed in 2023.
- **Additional Property Tax Relief (ATR)** is for all property owners based on a percentage of the property tax. After \$50 million from the State Tax Relief Account has been applied to HTR, 50% of the remaining funds will be allocated to all properties and will be allocated to urban renewal agencies, if applicable. This will also be reflected as a credit on your tax bill. ATR and HTR will be paid on your behalf by the State directly to the county, and then apportioned to the necessary taxing districts and urban renewal agencies (if applicable).

2. Will I get the same tax relief next year, too?

Maybe. HB292 was intended to provide immediate and long-term property tax relief. However, the amount of relief will vary from year-to-year depending on sales tax revenue, school district bonds and supplemental levies, and state surplus revenues.

3. Does this relief apply to rental properties?

Rental properties **will** be eligible for the ATR credit. Rental properties **may** receive SDFF savings depending on the school district the property is in. Rentals will **not** be eligible for the HTR credit.

4. What effect will this have on my mortgage payment?

For questions related to your mortgage payment, please contact your mortgage company.

5. Why are my tax notices arriving later than in past years?

Due to so many new changes because of HB292 and property taxing process, multiple state agencies and county offices have been working diligently to apply your tax relief. You may be receiving your tax bill later than you are used to as we work through these changes. Please be aware your first half taxes are still due December 20, 2023.

A handwritten signature in cursive script that reads "Laura Greener".

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More information
can be found at

idcounties.org/resources/hb292-property-tax-relief/.

