

59-2-1203 Right to file claim -- Death of claimant.

- (1)
 - (a) The right to file a claim under this part is personal to the claimant.
 - (b) The right to file a claim does not survive the claimant's death.
 - (c) The right to file a claim may be exercised on behalf of a claimant by:
 - (i) a legal guardian of the claimant; or
 - (ii) an attorney-in-fact of the claimant.
- (2)
 - (a) If a claimant dies after having filed a timely claim, the amount of the claim shall be disbursed to another member of the household as determined by the commission by rule.
 - (b) If the claimant described in Subsection (2)(a) was the only member of the household, the claim may be paid to the executor or administrator, except that if neither an executor or administrator is appointed and qualified within two years of the filing of the claim, the amount of the claim shall escheat to the state.
- (3) If the claimant is the grantor of a trust holding title to real or tangible personal property on which a credit is claimed, the claimant may claim the portion of the credit and be treated as the owner of that portion of the property held in trust for which the claimant proves to the satisfaction of the county that:
 - (a) title to the portion of the trust will revert in the claimant upon the exercise of a power:
 - (i) by:
 - (A) the claimant as grantor of the trust;
 - (B) a nonadverse party; or
 - (C) both the claimant and a nonadverse party; and
 - (ii) regardless of whether the power is a power:
 - (A) to revoke;
 - (B) to terminate;
 - (C) to alter;
 - (D) to amend; or
 - (E) to appoint;
 - (b) the claimant is obligated to pay the taxes on that portion of the trust property beginning January 1 of the year the claimant claims the credit; and
 - (c) the claimant meets the requirements under this part for the credit.
- (4) The amount described in Subsection 59-2-1202(7)(c)(i) is in addition to any other exemption or reduction for which a homeowner may be eligible, including the homeowner's credit provided for in Section 59-2-1206.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session