

Claimants must meet the following requirements in order to qualify: One of the following:

1. Any person declared blind by a licensed ophthalmologist is eligible for the blind exemption. The applicant must meet the statutory definition of blindness which is:
  - has no more than 20/200 visual acuity in the better eye when corrected; or
  - has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees.
2. The unmarried surviving spouse or minor orphan of a person who qualified

All of the following:

3. File an [application](#) by the deadline. Include the [supplemental affidavit](#) if applying as the surviving spouse or minor orphan.
4. The claimant owned the property as of January 1 of the year the exemption is claimed.
5. Provide proof of established residency in the State of Utah. Absence from the residence due to vacation, confinement to a hospital, or other similar temporary situation is not to be deducted from the residency requirement.
6. A copy of the ophthalmologist's statement must be filed with the application the first year, if the condition is permanent. In the case of a claimant where the condition is temporary or may change for any reason, a new statement must be filed every year with the application.

NOTE: There is no income requirement to qualify for this program.

### **Eligible Property**

The exemption applies to the claimant's real property and tangible personal property.

**Amount of Exemption** The first \$11,500 of taxable value of the claimant's property is exempt from taxation.