



**OFFICE OF THE  
STATE AUDITOR**

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**January 2022:** Pursuant to Utah Code Annotated [78B-5-503](#). Homestead exemption -- Definitions – Excepted obligations -- Water rights and interests -- Conveyance -- Sale and disposition -- Property right for federal tax purposes.

<b>Homestead Exemption</b>	<b>2022</b>
78B-5-503. (2)(a)(i).	\$5,400
78B-5-503. (2)(a)(ii).	\$45,100
78B-5-503. (2)(b)(i).	\$10,700
78B-5-503. (2)(b)(ii).	\$90,200