



**OFFICE OF THE
STATE AUDITOR**

January 2023: 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.

Homestead Exemption	2023
78B-5-503. (2)(a)(i).	\$5,800
78B-5-503. (2)(a)(ii).	\$48,700
78B-5-503. (2)(b)(i).	\$11,600
78B-5-503. (2)(b)(ii).	\$97,400