



**OFFICE OF THE
STATE AUDITOR**

January 2024: 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	2024
78B-5-503. (2)(a)(i).	\$6,100
78B-5-503. (2)(a)(ii).	\$50,800
78B-5-503. (2)(b)(i).	\$12,100
78B-5-503. (2)(b)(ii).	\$101,700