



OFFICE OF THE
STATE AUDITOR

January 2026: 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	2026
78B-5-503. (2)(a)(i).	\$6,400
78B-5-503. (2)(a)(ii).	\$53,700
78B-5-503. (2)(b)(i).	\$12,800
78B-5-503. (2)(b)(ii).	\$107,500