



OFFICE OF THE  
STATE AUDITOR

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**January 2025:** 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    | 2025      |
|------------------------|-----------|
| 78B-5-503. (2)(a)(i).  | \$6,200   |
| 78B-5-503. (2)(a)(ii). | \$52,400  |
| 78B-5-503. (2)(b)(i).  | \$12,500  |
| 78B-5-503. (2)(b)(ii). | \$104,700 |