

**R884. Tax Commission, Property Tax.**

**R884-24P. Property Tax.**

**~~[R884-24P-26. Requirements of the Farmland Assessment Act of 1969 Pursuant to Utah Code Ann. Sections 59-2-501 through 59-2-515.]~~**

~~[A. A parcel of land less than five acres in size may qualify for assessment under the provisions of the Farmland Assessment Act (FAA) if it:]~~

~~[1. has ownership identical to and is used in conjunction with a qualifying parcel of five or more acres;]~~

~~[2. is in close proximity to the primary farm;]~~

~~[3. has a direct relationship to the total agricultural enterprise;]~~

~~[4. makes a significant contribution to the enterprise's total production; and]~~

~~[5. meets all other requirements set forth in Section 59-2-503.]~~

~~[B. FAA application forms shall provide for reporting of the current serial number, legal description, ownership, and all other pertinent information of the subject properties.]~~

~~[1. The assessor shall maintain all FAA records in the assessor's office. These records shall include the original year of application and clearly indicate the number of years these properties have been assessed and taxed under the FAA.]~~

~~[2. All parcels assessed and taxed under the provisions of the FAA shall be so designated on the assessment roll.]~~

~~[3. All FAA applications, including those resulting from changes in ownership, legal description, additions, or deletions, must be recorded.]~~

~~[C. For FAA purposes, a property may be considered contiguous even though it is severed by a public highway, unimproved road, fence, canal, or waterway.]~~

~~[D. Upon withdrawal or change in use of a parcel assessed under the provisions of the FAA, the assessor shall immediately calculate the amount of the roll-back tax due and the county shall bill the roll-back tax due.]~~

~~[1. The amount of the lien shall be shown on the recorded roll-back statement.]~~

~~[2. If the roll-back tax is not paid to the county treasurer within 30 days after billing, the county treasurer shall proceed to collect the amount due.]~~

~~[3. If, after a period of being exempt, the property is used for a purpose that does not qualify for assessment under the FAA, the roll-back provisions of FAA shall apply to the time the property was under the provisions of the FAA, up to a maximum of five years, less the number of years that the property was exempt.]~~

~~[E. Land that becomes ineligible for farmland assessment solely as a result of amendments to Sections 59-2-501 through 59-2-515 is not subject to the roll-back tax if the owner of that land notifies the county assessor of the land's ineligibility for farmland assessment on or before January 1, 1994.]~~

~~[F. Applications for assessment and taxation under the FAA may be made only by the owner of farm property. A lessee or purchaser of any parcel may arrange with the owner to farm such land, but the lessee or purchaser may not make application for farmland assessment in the lessee's or purchaser's name.]~~

~~[G. A leased parcel may be assessed under the FAA if it meets all of the eligibility requirements set forth in Section 59-2-503.]~~

~~[H. All applications for assessment under the provisions of the FAA shall be accompanied by documentation verifying the agricultural production of the property for the two years immediately preceding the year of application. The county assessor or the~~

~~commission may request any additional information needed to determine eligibility under Section 59-2-503.]~~

**KEY: taxation, personal property, property tax, appraisal**

**59-2-501**