

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

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

**R884-24P-53. 2017 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.**

(1) Each year the Property Tax Division shall update and publish schedules to determine the taxable value for land subject to the Farmland Assessment Act on a per acre basis.

(a) The schedules shall be based on the productivity of the various types of agricultural land as determined through crop budgets and net rents.

(b) Proposed schedules shall be transmitted by the Property Tax Division to county assessors for comment before adoption.

(c) County assessors may not deviate from the schedules.

(d) Not all types of agricultural land exist in every county. If no taxable value is shown for a particular county in one of the tables, that classification of agricultural land does not exist in that county.

(2) All property qualifying for agricultural use assessment pursuant to Section 59-2-503 shall be assessed on a per acre basis as follows:

(a) Irrigated farmland shall be assessed under the following classifications.

(i) Irrigated I. The following counties shall assess Irrigated I property based upon the per acre values listed below:

TABLE 1  
Irrigated I

1) Box Elder	799
2) Cache	688
3) Carbon	525
4) Davis	853
5) Emery	498
6) Iron	793
7) Kane	417
8) Millard	788
9) Salt Lake	711
10) Utah	749
11) Washington	649
12) Weber	803

(ii) Irrigated II. The following counties shall assess Irrigated II property based upon the per acre values listed below:

TABLE 2  
Irrigated II

1) Box Elder	702
2) Cache	587
3) Carbon	418
4) Davis	751

5) Duchesne	486
6) Emery	401
7) Grand	383
8) Iron	695
9) Juab	444
10) Kane	320
11) Millard	691
12) Salt Lake	611
13) Sanpete	535
14) Sevier	562
15) Summit	459
16) Tooele	447
17) Utah	648
18) Wasatch	485
19) Washington	553
20) Weber	704

(iii) Irrigated III. The following counties shall assess Irrigated III property based upon the per acre values listed below:

TABLE 3  
Irrigated III

1) Beaver	557
2) Box Elder	552
3) Cache	445
4) Carbon	277
5) Davis	603
6) Duchesne	341
7) Emery	252
8) Garfield	210
9) Grand	242
10) Iron	552
11) Juab	299
12) Kane	177
13) Millard	547
14) Morgan	384
15) Piute	332
16) Rich	177
17) Salt Lake	465
18) San Juan	173
19) Sanpete	392
20) Sevier	418
21) Summit	313
22) Tooele	299
23) Uintah	370

24) Utah	497
25) Wasatch	337
26) Washington	406
27) Wayne	328
28) Weber	560

(iv) Irrigated IV. The following counties shall assess Irrigated IV property based upon the per acre values listed below:

TABLE 4  
Irrigated IV

1) Beaver	458
2) Box Elder	456
3) Cache	345
4) Carbon	178
5) Daggett	188
6) Davis	504
7) Duchesne	239
8) Emery	156
9) Garfield	113
10) Grand	146
11) Iron	451
12) Juab	198
13) Kane	80
14) Millard	445
15) Morgan	285
16) Piute	232
17) Rich	82
18) Salt Lake	360
19) San Juan	79
20) Sanpete	295
21) Sevier	320
22) Summit	216
23) Tooele	204
24) Uintah	273
25) Utah	399
26) Wasatch	240
27) Washington	306
28) Wayne	231
29) Weber	457

(b) Fruit orchards shall be assessed per acre based upon the following schedule:

TABLE 5  
Fruit Orchards

1) Beaver	614
2) Box Elder	665
3) Cache	614
4) Carbon	614
5) Davis	670
6) Duchesne	614
7) Emery	614
8) Garfield	614
9) Grand	614
10) Iron	614
11) Juab	614
12) Kane	614
13) Millard	614
14) Morgan	614
15) Piute	614
16) Salt Lake	614
17) San Juan	614
18) Sanpete	614
19) Sevier	614
20) Summit	614
21) Tooele	614
22) Uintah	614
23) Utah	675
24) Wasatch	614
25) Washington	726
26) Wayne	614
27) Weber	670

(c) Meadow IV property shall be assessed per acre based upon the following schedule:

TABLE 6  
Meadow IV

1) Beaver	235
2) Box Elder	255
3) Cache	264
4) Carbon	131
5) Daggett	156
6) Davis	268
7) Duchesne	166
8) Emery	138
9) Garfield	104
10) Grand	133
11) Iron	261
12) Juab	152

13) Kane	109
14) Millard	193
15) Morgan	196
16) Piute	190
17) Rich	105
18) Salt Lake	228
19) Sanpete	193
20) Sevier	199
21) Summit	202
22) Tooele	186
23) Uintah	207
24) Utah	251
25) Wasatch	208
26) Washington	227
27) Wayne	172
28) Weber	300

(d) Dry land shall be classified as one of the following two categories and shall be assessed on a per acre basis as follows:

(i) Dry III. The following counties shall assess Dry III property based upon the per acre values listed below:

TABLE 7  
Dry III

1) Beaver	51
2) Box Elder	93
3) Cache	118
4) Carbon	49
5) Davis	52
6) Duchesne	54
7) Garfield	48
8) Grand	49
9) Iron	49
10) Juab	51
11) Kane	48
12) Millard	47
13) Morgan	64
14) Rich	48
15) Salt Lake	54
16) San Juan	53
17) Sanpete	54
18) Summit	48
19) Tooele	52
20) Uintah	54
21) Utah	50

22) Wasatch	48
23) Washington	48
24) Weber	78

(ii) Dry IV. The following counties shall assess Dry IV property based upon the per acre values listed below:

TABLE 8  
Dry IV

1) Beaver	15
2) Box Elder	59
3) Cache	83
4) Carbon	15
5) Davis	16
6) Duchesne	19
7) Garfield	15
8) Grand	15
9) Iron	15
10) Juab	16
11) Kane	15
12) Millard	14
13) Morgan	28
14) Rich	15
15) Salt Lake	15
16) San Juan	17
17) Sanpete	19
18) Summit	15
19) Tooele	14
20) Uintah	19
21) Utah	16
22) Wasatch	15
23) Washington	14
24) Weber	45

(e) Grazing land shall be classified as one of the following four categories and shall be assessed on a per acre basis as follows:

(i) Graze 1. The following counties shall assess Graze I property based upon the per acre values listed below:

TABLE 9  
GR I

1) Beaver	70
2) Box Elder	75
3) Cache	70

4) Carbon	52
5) Daggett	52
6) Davis	61
7) Duchesne	69
8) Emery	72
9) Garfield	76
10) Grand	78
11) Iron	74
12) Juab	65
13) Kane	75
14) Millard	76
15) Morgan	67
16) Piute	91
17) Rich	65
18) Salt Lake	70
19) San Juan	75
20) Sanpete	63
21) Sevier	64
22) Summit	72
23) Tooele	71
24) Uintah	80
25) Utah	66
26) Wasatch	53
27) Washington	65
28) Wayne	89
29) Weber	70

(ii) Graze II. The following counties shall assess Graze II property based upon the per acre values listed below:

TABLE 10  
GR II

1) Beaver	22
2) Box Elder	23
3) Cache	23
4) Carbon	15
5) Daggett	14
6) Davis	19
7) Duchesne	22
8) Emery	21
9) Garfield	23
10) Grand	22
11) Iron	22
12) Juab	19
13) Kane	24

14) Millard	24
15) Morgan	21
16) Piute	26
17) Rich	20
18) Salt Lake	22
19) San Juan	24
20) Sanpete	18
21) Sevier	18
22) Summit	20
23) Tooele	20
24) Uintah	29
25) Utah	23
26) Wasatch	17
27) Washington	21
28) Wayne	29
29) Weber	20

(iii) Graze III. The following counties shall assess Graze III property based upon the per acre values below:

TABLE 11  
GR III

1) Beaver	16
2) Box Elder	17
3) Cache	15
4) Carbon	13
5) Daggett	11
6) Davis	13
7) Duchesne	13
8) Emery	14
9) Garfield	16
10) Grand	15
11) Iron	15
12) Juab	13
13) Kane	15
14) Millard	16
15) Morgan	13
16) Piute	18
17) Rich	13
18) Salt Lake	15
19) San Juan	17
20) Sanpete	13
21) Sevier	13
22) Summit	14
23) Tooele	13



24) Uintah	19
25) Utah	14
26) Wasatch	12
27) Washington	13
28) Wayne	18
29) Weber	14

(iv) Graze IV. The following counties shall assess Graze IV property based upon the per acre values listed below:

TABLE 12  
GR IV

1) Beaver	6
2) Box Elder	5
3) Cache	5
4) Carbon	5
5) Daggett	5
6) Davis	5
7) Duchesne	5
8) Emery	6
9) Garfield	5
10) Grand	6
11) Iron	6
12) Juab	5
13) Kane	5
14) Millard	5
15) Morgan	6
16) Piute	6
17) Rich	5
18) Salt Lake	5
19) San Juan	5
20) Sanpete	5
21) Sevier	5
22) Summit	5
23) Tooele	5
24) Uintah	6
25) Utah	5
26) Wasatch	5
27) Washington	5
28) Wayne	5
29) Weber	6

(f) Land classified as nonproductive shall be assessed as follows on a per acre basis:

TABLE 13

Nonproductive Land

Nonproductive Land

1) All Counties 5

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

**Date of Enactment or Last Substantive Amendment: December 8, 2016**

**Notice of Continuation: January 3, 2012**

**Authorizing, and Implemented or Interpreted Law: Art. XIII, Sec 2; 9-2-201; 11-13-302; 41-1a-202; 41-1a-301; 59-1-210; 59-2-102; 59-2-103; 59-2-103.5; 59-2-104; 59-2-201; 59-2-210; 59-2-211; 59-2-301; 59-2-301.3; 59-2-302; 59-2-303; 59-2-303.1; 59-2-305; 59-2-306; 59-2-401; 59-2-402; 59-2-404; 59-2-405; 59-2-405.1; 59-2-406; 59-2-508; 59-2-514; 59-2-515; 59-2-701; 59-2-702; 59-2-703; 59-2-704; 59-2-704.5; 59-2-705; 59-2-801; 59-2-918 through 59-2-924; 59-2-1002; 59-2-1004; 59-2-1005; 59-2-1006; 59-2-1101; 59-2-1102; 59-2-1104; 59-2-1106; 59-2-1107 through 59-2-1109; 59-2-1113; 59-2-1115; 59-2-1202; 59-2-1202(5); 59-2-1302; 59-2-1303; 59-2-1308.5; 59-2-1317; 59-2-1328; 59-2-1330; 59-2-1347; 59-2-1351; 59-2-1365; 59-2-1703**