

1 **R884-24P-53. [2019]2020 Valuation Guides for Valuation of Land Subject to the Farmland**  
2 **Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.**

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

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

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

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

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

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

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

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

18  
19 TABLE 1  
20 Irrigated I

21  
22 1) Box Elder [677]682  
23 2) Cache [582]576  
24 3) Carbon [454]439  
25 4) Davis [719]715  
26 5) Emery [427]416  
27 6) Iron [683]668  
28 7) Kane [357]347  
29 8) Millard [674]663  
30 9) Salt Lake [616]623  
31 10) Utah [644]639  
32 11) Washington [557]542  
33 12) Weber [694]684

34  
35 (ii) Irrigated II. The following counties shall assess Irrigated II property based upon the  
36 per acre values listed below:

37  
38 TABLE 2  
39 Irrigated II

40  
41 1) Box Elder [595]599

42	2) Cache	[ <del>497</del> ] <u>492</u>
43	3) Carbon	[ <del>359</del> ] <u>349</u>
44	4) Davis	[ <del>633</del> ] <u>629</u>
45	5) Duchesne	[ <del>417</del> ] <u>407</u>
46	6) Emery	[ <del>344</del> ] <u>335</u>
47	7) Grand	[ <del>332</del> ] <u>323</u>
48	8) Iron	[ <del>599</del> ] <u>586</u>
49	9) Juab	[ <del>380</del> ] <u>376</u>
50	10) Kane	[ <del>275</del> ] <u>268</u>
51	11) Millard	[ <del>592</del> ] <u>583</u>
52	12) Salt Lake	[ <del>529</del> ] <u>535</u>
53	13) Sanpete	[ <del>460</del> ] <u>450</u>
54	14) Sevier	[ <del>484</del> ] <u>476</u>
55	15) Summit	[ <del>393</del> ] <u>382</u>
56	16) Tooele	[ <del>381</del> ] <u>372</u>
57	17) Utah	[ <del>554</del> ] <u>552</u>
58	18) Wasatch	[ <del>416</del> ] <u>405</u>
59	19) Washington	[ <del>475</del> ] <u>462</u>
60	20) Weber	[ <del>608</del> ] <u>599</u>

61

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

64

65 TABLE 3  
66 Irrigated III

67

68	1) Beaver	[ <del>514</del> ] <u>512</u>
69	2) Box Elder	[ <del>468</del> ] <u>471</u>
70	3) Cache	[ <del>376</del> ] <u>372</u>
71	4) Carbon	[ <del>239</del> ] <u>233</u>
72	5) Davis	[ <del>509</del> ] <u>506</u>
73	6) Duchesne	[ <del>292</del> ] <u>285</u>
74	7) Emery	[ <del>216</del> ] <u>210</u>
75	8) Garfield	[ <del>181</del> ] <u>176</u>
76	9) Grand	[ <del>210</del> ] <u>205</u>
77	10) Iron	[ <del>475</del> ] <u>465</u>
78	11) Juab	[ <del>256</del> ] <u>253</u>
79	12) Kane	[ <del>152</del> ] <u>148</u>
80	13) Millard	[ <del>468</del> ] <u>461</u>
81	14) Morgan	[ <del>328</del> ] <u>320</u>
82	15) Piute	[ <del>285</del> ] <u>278</u>
83	16) Rich	[ <del>152</del> ] <u>148</u>
84	17) Salt Lake	[ <del>403</del> ] <u>408</u>
85	18) San Juan	[ <del>146</del> ] <u>151</u>
86	19) Sanpete	[ <del>338</del> ] <u>331</u>
87	20) Sevier	[ <del>360</del> ] <u>354</u>

88	21) Summit	<del>[269]</del> <u>262</u>
89	22) Tooele	<del>[255]</del> <u>249</u>
90	23) Uintah	<del>[316]</del> <u>308</u>
91	24) Utah	<del>[425]</del> <u>424</u>
92	25) Wasatch	<del>[289]</del> <u>281</u>
93	26) Washington	<del>[349]</del> <u>340</u>
94	27) Wayne	<del>[281]</del> <u>273</u>
95	28) Weber	<del>[483]</del> <u>476</u>

96

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

99

100 TABLE 4  
 101 Irrigated IV

102

103	1) Beaver	<del>[424]</del> <u>423</u>
104	2) Box Elder	<del>[387]</del> <u>390</u>
105	3) Cache	<del>[292]</del> <u>289</u>
106	4) Carbon	<del>[153]</del> <u>149</u>
107	5) Daggett	<del>[162]</del> <u>158</u>
108	6) Davis	<del>[425]</del> <u>422</u>
109	7) Duchesne	<del>[205]</del> <u>200</u>
110	8) Emery	<del>[134]</del> <u>131</u>
111	9) Garfield	<del>[97]</del> <u>94</u>
112	10) Grand	<del>[127]</del> <u>124</u>
113	11) Iron	<del>[389]</del> <u>380</u>
114	12) Juab	<del>[170]</del> <u>168</u>
115	13) Kane	<del>[68]</del> <u>66</u>
116	14) Millard	<del>[380]</del> <u>374</u>
117	15) Morgan	<del>[243]</del> <u>237</u>
118	16) Piute	<del>[199]</del> <u>194</u>
119	17) Rich	<del>[70]</del> <u>68</u>
120	18) Salt Lake	<del>[312]</del> <u>316</u>
121	19) San Juan	<del>[66]</del> <u>68</u>
122	20) Sanpete	<del>[254]</del> <u>248</u>
123	21) Sevier	<del>[276]</del> <u>271</u>
124	22) Summit	<del>[185]</del> <u>180</u>
125	23) Tooele	<del>[174]</del> <u>170</u>
126	24) Uintah	<del>[234]</del> <u>228</u>
127	25) Utah	<del>[341]</del> <u>340</u>
128	26) Wasatch	<del>[206]</del> <u>200</u>
129	27) Washington	<del>[263]</del> <u>256</u>
130	28) Wayne	<del>[198]</del> <u>193</u>
131	29) Weber	<del>[395]</del> <u>389</u>

132

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

134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165

TABLE 5  
Fruit Orchards

1) Beaver	[ <del>586</del> ] <u>493</u>
2) Box Elder	[ <del>634</del> ] <u>534</u>
3) Cache	[ <del>586</del> ] <u>493</u>
4) Carbon	[ <del>586</del> ] <u>493</u>
5) Davis	[ <del>639</del> ] <u>538</u>
6) Duchesne	[ <del>586</del> ] <u>493</u>
7) Emery	[ <del>586</del> ] <u>493</u>
8) Garfield	[ <del>586</del> ] <u>493</u>
9) Grand	[ <del>586</del> ] <u>493</u>
10) Iron	[ <del>586</del> ] <u>493</u>
11) Juab	[ <del>586</del> ] <u>493</u>
12) Kane	[ <del>586</del> ] <u>493</u>
13) Millard	[ <del>586</del> ] <u>493</u>
14) Morgan	[ <del>586</del> ] <u>493</u>
15) Piute	[ <del>586</del> ] <u>493</u>
16) Salt Lake	[ <del>586</del> ] <u>493</u>
17) San Juan	[ <del>586</del> ] <u>493</u>
18) Sanpete	[ <del>586</del> ] <u>493</u>
19) Sevier	[ <del>586</del> ] <u>493</u>
20) Summit	[ <del>586</del> ] <u>493</u>
21) Tooele	[ <del>586</del> ] <u>493</u>
22) Uintah	[ <del>586</del> ] <u>493</u>
23) Utah	[ <del>644</del> ] <u>542</u>
24) Wasatch	[ <del>586</del> ] <u>493</u>
25) Washington	[ <del>693</del> ] <u>583</u>
26) Wayne	[ <del>586</del> ] <u>493</u>
27) Weber	[ <del>639</del> ] <u>538</u>

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

166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179

TABLE 6  
Meadow IV

1) Beaver	[ <del>218</del> ] <u>217</u>
2) Box Elder	[ <del>216</del> ] <u>218</u>
3) Cache	[ <del>223</del> ] <u>221</u>
4) Carbon	[ <del>113</del> ] <u>110</u>
5) Daggett	[ <del>134</del> ] <u>130</u>
6) Davis	[ <del>226</del> ] <u>225</u>
7) Duchesne	[ <del>143</del> ] <u>140</u>
8) Emery	[ <del>118</del> ] <u>115</u>
9) Garfield	[ <del>89</del> ] <u>87</u>

180	10) Grand	<del>[115]</del> <u>112</u>
181	11) Iron	<del>[225]</del> <u>220</u>
182	12) Juab	<del>[130]</del> <u>129</u>
183	13) Kane	<del>[93]</del> <u>90</u>
184	14) Millard	<del>[166]</del> <u>163</u>
185	15) Morgan	<del>[168]</del> <u>164</u>
186	16) Piute	<del>[163]</del> <u>159</u>
187	17) Rich	<del>[90]</del> <u>88</u>
188	18) Salt Lake	<del>[198]</del> <u>200</u>
189	19) Sanpete	<del>[167]</del> <u>163</u>
190	20) Sevier	<del>[172]</del> <u>169</u>
191	21) Summit	<del>[173]</del> <u>168</u>
192	22) Tooele	<del>[158]</del> <u>154</u>
193	23) Uintah	<del>[177]</del> <u>173</u>
194	24) Utah	<del>[214]</del> <u>213</u>
195	25) Wasatch	<del>[179]</del> <u>174</u>
196	26) Washington	<del>[195]</del> <u>190</u>
197	27) Wayne	<del>[147]</del> <u>143</u>
198	28) Weber	<del>[259]</del> <u>255</u>

199

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

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

204

205 TABLE 7

206 Dry III

207

208	1) Beaver	47
209	2) Box Elder	<del>[79]</del> <u>80</u>
210	3) Cache	<del>[100]</del> <u>99</u>
211	4) Carbon	<del>[42]</del> <u>41</u>
212	5) Davis	44
213	6) Duchesne	<del>[47]</del> <u>46</u>
214	7) Garfield	<del>[41]</del> <u>40</u>
215	8) Grand	<del>[42]</del> <u>41</u>
216	9) Iron	<del>[42]</del> <u>41</u>
217	10) Juab	44
218	11) Kane	<del>[41]</del> <u>40</u>
219	12) Millard	<del>[40]</del> <u>39</u>
220	13) Morgan	<del>[55]</del> <u>54</u>
221	14) Rich	<del>[41]</del> <u>40</u>
222	15) Salt Lake	<del>[47]</del> <u>48</u>
223	16) San Juan	<del>[45]</del> <u>46</u>
224	17) Sanpete	<del>[47]</del> <u>46</u>
225	18) Summit	<del>[41]</del> <u>40</u>

226	19) Tooele	[45]44
227	20) Uintah	[47]46
228	21) Utah	43
229	22) Wasatch	[44]40
230	23) Washington	[44]40
231	24) Weber	[68]67

232

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

235

236 TABLE 8

237 Dry IV

238

239	1) Beaver	14
240	2) Box Elder	50
241	3) Cache	[70]69
242	4) Carbon	13
243	5) Davis	13
244	6) Duchesne	16
245	7) Garfield	13
246	8) Grand	13
247	9) Iron	13
248	10) Juab	13
249	11) Kane	13
250	12) Millard	12
251	13) Morgan	[23]22
252	14) Rich	13
253	15) Salt Lake	15
254	16) San Juan	17
255	17) Sanpete	16
256	18) Summit	13
257	19) Tooele	13
258	20) Uintah	16
259	21) Utah	13
260	22) Wasatch	13
261	23) Washington	12
262	24) Weber	[38]37

263

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

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

268

269 TABLE 9

270 GR I

271

272	1) Beaver	65
273	2) Box Elder	63
274	3) Cache	<del>[60]</del> 59
275	4) Carbon	<del>[45]</del> 44
276	5) Daggett	<del>[45]</del> 44
277	6) Davis	52
278	7) Duchesne	<del>[59]</del> 58
279	8) Emery	<del>[61]</del> 59
280	9) Garfield	<del>[66]</del> 64
281	10) Grand	<del>[67]</del> 65
282	11) Iron	<del>[64]</del> 63
283	12) Juab	<del>[56]</del> 55
284	13) Kane	<del>[65]</del> 63
285	14) Millard	<del>[65]</del> 64
286	15) Morgan	<del>[57]</del> 56
287	16) Piute	<del>[77]</del> 75
288	17) Rich	<del>[56]</del> 54
289	18) Salt Lake	<del>[61]</del> 62
290	19) San Juan	<del>[63]</del> 65
291	20) Sanpete	<del>[54]</del> 53
292	21) Sevier	<del>[56]</del> 55
293	22) Summit	<del>[62]</del> 60
294	23) Tooele	<del>[61]</del> 60
295	24) Uintah	<del>[69]</del> 67
296	25) Utah	56
297	26) Wasatch	<del>[45]</del> 44
298	27) Washington	<del>[56]</del> 54
299	28) Wayne	<del>[75]</del> 73
300	29) Weber	<del>[60]</del> 59

301  
302 (ii) Graze II. The following counties shall assess Graze II property based upon the per  
303 acre values listed below:

304  
305 TABLE 10  
306 GR II

307		
308	1) Beaver	20
309	2) Box Elder	20
310	3) Cache	19
311	4) Carbon	13
312	5) Daggett	12
313	6) Davis	16
314	7) Duchesne	16
315	8) Emery	18
316	9) Garfield	<del>[20]</del> 19
317	10) Grand	19

318	11) Iron	19
319	12) Juab	16
320	13) Kane	<del>24</del> 20
321	14) Millard	21
322	15) Morgan	18
323	16) Piute	<del>22</del> 21
324	17) Rich	17
325	18) Salt Lake	18
326	19) San Juan	<del>24</del> 22
327	20) Sanpete	15
328	21) Sevier	15
329	22) Summit	17
330	23) Tooele	17
331	24) Uintah	<del>24</del> 23
332	25) Utah	20
333	26) Wasatch	14
334	27) Washington	18
335	28) Wayne	<del>24</del> 23
336	29) Weber	17

337

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

340

341 TABLE 11  
342 GR III

343

344	1) Beaver	15
345	2) Box Elder	14
346	3) Cache	12
347	4) Carbon	11
348	5) Daggett	10
349	6) Davis	11
350	7) Duchesne	12
351	8) Emery	12
352	9) Garfield	13
353	10) Grand	13
354	11) Iron	13
355	12) Juab	12
356	13) Kane	13
357	14) Millard	13
358	15) Morgan	11
359	16) Piute	15
360	17) Rich	11
361	18) Salt Lake	13
362	19) San Juan	14
363	20) Sanpete	12



364	21) Sevier	12
365	22) Summit	12
366	23) Tooele	12
367	24) Uintah	16
368	25) Utah	12
369	26) Wasatch	11
370	27) Washington	11
371	28) Wayne	15
372	29) Weber	12

373

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

376

377 TABLE 12  
 378 GR IV

379

380	1) Beaver	5
381	2) Box Elder	5
382	3) Cache	5
383	4) Carbon	5
384	5) Daggett	5
385	6) Davis	5
386	7) Duchesne	5
387	8) Emery	5
388	9) Garfield	5
389	10) Grand	5
390	11) Iron	5
391	12) Juab	5
392	13) Kane	5
393	14) Millard	5
394	15) Morgan	5
395	16) Piute	5
396	17) Rich	5
397	18) Salt Lake	5
398	19) San Juan	5
399	20) Sanpete	5
400	21) Sevier	5
401	22) Summit	5
402	23) Tooele	5
403	24) Uintah	5
404	25) Utah	5
405	26) Wasatch	5
406	27) Washington	5
407	28) Wayne	5
408	29) Weber	5

409

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

411

412 TABLE 13

413 Nonproductive Land

414

415 Nonproductive Land

416 1) All Counties 5