

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

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

3 **R884-24P-53. ~~[2023]~~2024 Guides for Valuation of Land Subject to the Farmland Assessment Act**
4 **Pursuant to Utah Code Ann. Section 59-2-515.**

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

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

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

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

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

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

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

17 (i) Irrigated I. The following counties shall assess Irrigated I property based upon the per acre
18 values listed in TABLE 1, Irrigated I:
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TABLE 1 Irrigated I	
County	Per Acre Value
Box Elder	[\$680] <u>\$722</u>
Cache	[\$588] <u>\$642</u>
Carbon	[\$453] <u>\$498</u>
Davis	[\$724] <u>\$793</u>
Emery	[\$429] <u>\$472</u>
Iron	[\$688] <u>\$756</u>
Kane	[\$358] <u>\$393</u>
Millard	[\$684] <u>\$750</u>
Salt Lake	[\$648] <u>\$656</u>
Utah	[\$649] <u>\$707</u>
Washington	[\$559] <u>\$615</u>
Weber	[\$705] <u>\$785</u>

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21 (ii) Irrigated II. The following counties shall assess Irrigated II property based upon the per acre
22 values listed in TABLE 2, Irrigated II:
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TABLE 2 Irrigated II	
County	Per Acre Value
Beaver	[\$515] <u>\$533</u>
Box Elder	[\$598] <u>\$635</u>

Cache	[\$502] <u>\$548</u>
Carbon	[\$359] <u>\$395</u>
Davis	[\$637] <u>\$698</u>
Duchesne	[\$418] <u>\$461</u>
Emery	[\$345] <u>\$380</u>
Grand	[\$332] <u>\$365</u>
Iron	[\$604] <u>\$664</u>
Juab	[\$383] <u>\$418</u>
Kane	[\$277] <u>\$304</u>
Millard	[\$598] <u>\$658</u>
Salt Lake	[\$534] <u>\$563</u>
Sanpete	[\$465] <u>\$512</u>
Sevier	[\$490] <u>\$543</u>
Summit	[\$394] <u>\$433</u>
Tooele	[\$383] <u>\$419</u>
Utah	[\$560] <u>\$610</u>
Wasatch	[\$418] <u>\$459</u>
Washington	[\$476] <u>\$524</u>
Weber	[\$618] <u>\$688</u>

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(iii) Irrigated III. The following counties shall assess Irrigated III property based upon the per acre values listed in TABLE 3, Irrigated III:

TABLE 3 Irrigated III	
County	Per Acre Value
Beaver	[\$425] <u>\$439</u>
Box Elder	[\$469] <u>\$498</u>
Cache	[\$380] <u>\$415</u>
Carbon	[\$244] <u>\$265</u>
Davis	[\$513] <u>\$562</u>
Duchesne	[\$294] <u>\$324</u>
Emery	[\$216] <u>\$238</u>
Garfield	[\$184] <u>\$199</u>
Grand	[\$214] <u>\$232</u>
Iron	[\$479] <u>\$526</u>
Juab	[\$259] <u>\$283</u>
Kane	[\$153] <u>\$168</u>
Millard	[\$473] <u>\$521</u>
Morgan	[\$333] <u>\$369</u>
Piute	[\$287] <u>\$315</u>
Rich	[\$153] <u>\$168</u>
Salt Lake	[\$405] <u>\$430</u>
San Juan	[\$146] <u>\$149</u>
Sanpete	[\$342] <u>\$377</u>

Sevier	[\$364] <u>\$403</u>
Summit	[\$270] <u>\$297</u>
Tooele	[\$257] <u>\$281</u>
Uintah	[\$317] <u>\$349</u>
Utah	[\$431] <u>\$470</u>
Wasatch	[\$290] <u>\$319</u>
Washington	[\$350] <u>\$385</u>
Wayne	[\$282] <u>\$310</u>
Weber	[\$491] <u>\$547</u>

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(iv) Irrigated IV. The following counties shall assess Irrigated IV property based upon the per acre values listed in TABLE 4, Irrigated IV:

TABLE 4 Irrigated IV	
County	Per Acre Value
Beaver	[\$351] <u>\$363</u>
Box Elder	[\$389] <u>\$413</u>
Cache	[\$295] <u>\$322</u>
Carbon	[\$154] <u>\$169</u>
Daggett	[\$163] <u>\$179</u>
Davis	[\$427] <u>\$468</u>
Duchesne	[\$206] <u>\$227</u>
Emery	[\$135] <u>\$149</u>
Garfield	[\$97] <u>\$107</u>
Grand	[\$128] <u>\$141</u>
Iron	[\$392] <u>\$431</u>
Juab	[\$171] <u>\$187</u>
Kane	[\$68] <u>\$75</u>
Millard	[\$384] <u>\$423</u>
Morgan	[\$247] <u>\$274</u>
Piute	[\$200] <u>\$219</u>
Rich	[\$70] <u>\$77</u>
Salt Lake	[\$313] <u>\$332</u>
San Juan	[\$66] <u>\$67</u>
Sanpete	[\$256] <u>\$282</u>
Sevier	[\$279] <u>\$309</u>
Summit	[\$185] <u>\$203</u>
Tooele	[\$175] <u>\$192</u>
Uintah	[\$235] <u>\$259</u>
Utah	[\$345] <u>\$376</u>
Wasatch	[\$206] <u>\$226</u>
Washington	[\$264] <u>\$291</u>
Wayne	[\$199] <u>\$219</u>
Weber	[\$401] <u>\$447</u>

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(b) Fruit orchards. The following counties shall assess fruit orchards based upon the per acre values listed in TABLE 5, Fruit Orchards:

TABLE 5 Fruit Orchards	
County	Per Acre Value
Beaver	[\$311] \$291
Box Elder	[\$338] \$317
Cache	[\$311] \$291
Carbon	[\$311] \$291
Davis	[\$340] \$318
Duchesne	[\$311] \$291
Emery	[\$311] \$291
Garfield	[\$311] \$291
Grand	[\$311] \$291
Iron	[\$311] \$291
Juab	[\$311] \$291
Kane	[\$311] \$291
Millard	[\$311] \$291
Morgan	[\$311] \$291
Piute	[\$311] \$291
Salt Lake	[\$311] \$291
San Juan	[\$311] \$291
Sanpete	[\$311] \$291
Sevier	[\$311] \$291
Summit	[\$311] \$291
Tooele	[\$311] \$291
Uintah	[\$311] \$291
Utah	[\$343] \$321
Wasatch	[\$311] \$291
Washington	[\$369] \$346
Wayne	[\$311] \$291
Weber	[\$340] \$318

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(c) Meadow IV. The following counties shall assess Meadow IV property based upon per acre values listed in TABLE 6, Meadow IV:

TABLE 6 Meadow IV	
County	Per Acre Value
Beaver	[\$218] \$225
Box Elder	[\$218] \$232
Cache	[\$225] \$246
Carbon	[\$114] \$125
Daggett	[\$134] \$147

Davis	[\$229] <u>\$251</u>
Duchesne	[\$144] <u>\$159</u>
Emery	[\$119] <u>\$131</u>
Garfield	[\$90] <u>\$99</u>
Grand	[\$116] <u>\$127</u>
Iron	[\$227] <u>\$249</u>
Juab	[\$132] <u>\$144</u>
Kane	[\$93] <u>\$102</u>
Millard	[\$167] <u>\$184</u>
Morgan	[\$171] <u>\$189</u>
Piute	[\$164] <u>\$180</u>
Rich	[\$91] <u>\$100</u>
Salt Lake	[\$198] <u>\$210</u>
Sanpete	[\$168] <u>\$185</u>
Sevier	[\$174] <u>\$193</u>
Summit	[\$173] <u>\$190</u>
Tooele	[\$159] <u>\$174</u>
Uintah	[\$178] <u>\$196</u>
Utah	[\$216] <u>\$235</u>
Wasatch	[\$180] <u>\$198</u>
Washington	[\$196] <u>\$216</u>
Wayne	[\$148] <u>\$163</u>
Weber	[\$263] <u>\$293</u>

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

43 (i) Dry III. The following counties shall assess Dry III property based upon the per acre values
44 listed in TABLE 7, Dry III:
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TABLE 7 Dry III	
County	Per Acre Value
Beaver	[\$47] <u>\$49</u>
Box Elder	[\$79] <u>\$84</u>
Cache	[\$104] <u>\$110</u>
Carbon	[\$42] <u>\$46</u>
Davis	[\$44] <u>\$48</u>
Duchesne	[\$47] <u>\$52</u>
Garfield	[\$41] <u>\$45</u>
Grand	[\$42] <u>\$46</u>
Iron	[\$42] <u>\$46</u>
Juab	[\$45] <u>\$49</u>
Kane	[\$41] <u>\$45</u>
Millard	[\$40] <u>\$44</u>
Morgan	[\$57] <u>\$63</u>

Rich	[\$41] <u>\$45</u>
Salt Lake	[\$48] <u>\$51</u>
San Juan	[\$45] <u>\$46</u>
Sanpete	[\$47] <u>\$52</u>
Summit	[\$41] <u>\$45</u>
Tooele	[\$45] <u>\$49</u>
Uintah	[\$47] <u>\$52</u>
Utah	[\$44] <u>\$48</u>
Wasatch	[\$41] <u>\$45</u>
Washington	[\$41] <u>\$45</u>
Weber	[\$70] <u>\$78</u>

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(ii) Dry IV. The following counties shall assess Dry IV property based upon the per acre values listed in TABLE 8, Dry IV:

TABLE 8 Dry IV	
County	Per Acre Value
Beaver	\$14
Box Elder	[\$50] <u>\$53</u>
Cache	[\$70] <u>\$76</u>
Carbon	[\$13] <u>\$14</u>
Davis	[\$13] <u>\$14</u>
Duchesne	[\$16] <u>\$18</u>
Garfield	[\$13] <u>\$14</u>
Grand	[\$13] <u>\$14</u>
Iron	[\$13] <u>\$14</u>
Juab	[\$13] <u>\$14</u>
Kane	[\$13] <u>\$14</u>
Millard	[\$12] <u>\$13</u>
Morgan	[\$23] <u>\$25</u>
Rich	[\$13] <u>\$14</u>
Salt Lake	[\$15] <u>\$16</u>
San Juan	\$17
Sanpete	[\$16] <u>\$18</u>
Summit	[\$13] <u>\$14</u>
Tooele	[\$13] <u>\$14</u>
Uintah	[\$16] <u>\$18</u>
Utah	[\$13] <u>\$14</u>
Wasatch	[\$13] <u>\$14</u>
Washington	[\$12] <u>\$13</u>
Weber	[\$38] <u>\$42</u>

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

53 (i) Graze 1. The following counties shall assess Graze I property based upon the per acre
 54 values listed in TABLE 9, Graze I:
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TABLE 9 Graze I	
County	Per Acre Value
Beaver	[\$65] \$67
Box Elder	[\$63] \$67
Cache	[\$60] \$66
Carbon	[\$45] \$49
Daggett	[\$45] \$49
Davis	[\$52] \$57
Duchesne	[\$59] \$65
Emery	[\$60] \$66
Garfield	[\$66] \$73
Grand	[\$67] \$74
Iron	[\$65] \$71
Juab	[\$56] \$61
Kane	[\$65] \$71
Millard	[\$65] \$72
Morgan	[\$59] \$65
Piute	[\$78] \$85
Rich	[\$55] \$60
Salt Lake	[\$61] \$65
San Juan	[\$63] \$64
Sanpete	[\$54] \$59
Sevier	[\$56] \$62
Summit	[\$62] \$68
Tooele	[\$62] \$68
Uintah	[\$69] \$76
Utah	[\$56] \$61
Wasatch	[\$45] \$49
Washington	[\$55] \$61
Wayne	[\$76] \$83
Weber	[\$61] \$68

56 (ii) Graze II. The following counties shall assess Graze II property based upon the per acre
 57 values listed in TABLE 10, Graze II:
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TABLE 10 Graze II	
County	Per Acre Value
Beaver	[\$20] \$21
Box Elder	[\$20] \$21
Cache	[\$19] \$21
Carbon	[\$13] \$14

Daggett	[\$12] \$13
Davis	[\$16] \$18
Duchesne	[\$16] \$18
Emery	[\$18] \$20
Garfield	[\$19] \$21
Grand	[\$19] \$21
Iron	[\$19] \$21
Juab	[\$16] \$17
Kane	[\$21] \$23
Millard	[\$21] \$23
Morgan	[\$19] \$21
Piute	[\$22] \$24
Rich	[\$17] \$19
Salt Lake	[\$17] \$18
San Juan	\$21
Sanpete	[\$15] \$17
Sevier	[\$15] \$17
Summit	[\$17] \$19
Tooele	[\$17] \$19
Uintah	[\$24] \$26
Utah	[\$20] \$22
Wasatch	[\$14] \$15
Washington	[\$18] \$20
Wayne	[\$24] \$26
Weber	[\$17] \$19

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(iii) Graze III. The following counties shall assess Graze III property based upon the per acre values in TABLE 11, Graze III:

TABLE 11 Graze III	
County	Per Acre Value
Beaver	[\$15] \$16
Box Elder	[\$14] \$15
Cache	[\$12] \$13
Carbon	[\$11] \$12
Daggett	[\$10] \$11
Davis	[\$11] \$12
Duchesne	[\$12] \$13
Emery	[\$12] \$13
Garfield	[\$13] \$14
Grand	[\$13] \$14
Iron	[\$13] \$14
Juab	[\$12] \$13
Kane	[\$13] \$14

Millard	[\$13] \$14
Morgan	[\$11] \$12
Piute	[\$15] \$16
Rich	[\$11] \$12
Salt Lake	[\$13] \$14
San Juan	\$13
Sanpete	[\$12] \$13
Sevier	[\$12] \$13
Summit	[\$12] \$13
Tooele	[\$12] \$13
Uintah	[\$16] \$18
Utah	[\$12] \$13
Wasatch	[\$11] \$12
Washington	[\$11] \$12
Wayne	[\$15] \$16
Weber	[\$12] \$13

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(iv) Graze IV. The following counties shall assess Graze IV property based upon the per acre values listed in TABLE 12, Graze IV:

TABLE 12 Graze IV	
County	Per Acre Value
Beaver	\$5
Box Elder	\$5
Cache	\$5
Carbon	\$5
Daggett	\$5
Davis	\$5
Duchesne	[\$5] \$6
Emery	[\$5] \$6
Garfield	\$5
Grand	\$5
Iron	\$5
Juab	\$5
Kane	\$5
Millard	[\$5] \$6
Morgan	[\$5] \$6
Piute	\$5
Rich	\$5
Salt Lake	\$5
San Juan	\$5
Sanpete	[\$5] \$6
Sevier	[\$5] \$6
Summit	\$5

Tooele	\$5
Uintah	[\$5] \$6
Utah	\$5
Wasatch	\$5
Washington	[\$5] \$6
Wayne	\$5
Weber	[\$5] \$6

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(f) Nonproductive Land. The following counties shall assess property classified as Nonproductive Land based upon the per acre value listed in TABLE 13, Nonproductive Land:

TABLE 13 Nonproductive Land	
County	Per Acre Value
Beaver	\$5
Box Elder	\$5
Cache	\$5
Carbon	\$5
Daggett	\$5
Davis	\$5
Duchesne	\$5
Emery	\$5
Garfield	\$5
Grand	\$5
Iron	\$5
Juab	\$5
Kane	\$5
Millard	\$5
Morgan	\$5
Piute	\$5
Rich	\$5
Salt Lake	\$5
San Juan	\$5
Sanpete	\$5
Sevier	\$5
Summit	\$5
Tooele	\$5
Uintah	\$5
Utah	\$5
Wasatch	\$5
Washington	\$5
Wayne	\$5
Weber	\$5

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(3) This rule shall be implemented and become binding beginning January 1, ~~[2023]~~2024.