Farmland Assessment Act

Standards of Practice

7

Utah State Tax Commission
Property Tax Division
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Section VII.I

General Information

Purpose

These standards provide reference to accepted procedures and guidelines for assessment and taxation of agricultural land under the provisions of the Farmland Assessment Act (FAA) of 1969, as amended. These standards are intended as a management tool to promote equitable administration of the Utah property assessment for land actively devoted to agricultural use.

Background

Prior to 1969, Utah farmland was assessed and taxed according to its market value. However, as Utah population centers began to expand into the surrounding agricultural property, the market value of agricultural property began to rise. This increased market value produced property taxes that made some farming operations economically prohibitive. In 1969, the Utah Legislature passed the FAA, which provided for qualified agricultural property to be assessed and taxed on its productive value instead of its market value. This law is commonly called the "Greenbelt" law.

Constitutional Authority

"The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use" and " The Legislature may by statute determine the manner and extent of taxing livestock." (Utah State Constitution, Art. XIII, § 2). Further, Art. XIII, § 3 of the Utah State Constitution exempts methods used to irrigate land within the state (including water rights, canals, pumping plants and reservoirs) and farm equipment as defined by statute (see the Exemptions Standards of Practice).

Legislative Authority

The majority of the authority and direction for the FAA is contained in Title 59, Chapter 2, Part 5. Additional governing Code sections include:

§ 10-9a-605 – Describes agricultural land exemptions from plat requirements for cities and towns.

§ 17-27a-605- Describes agricultural land exemptions from plat requirements for counties.

§ 57-18-2 – Defines conservation easements, which are subject to a special rollback tax.

§§ 59-2-501 through 59-2-516 – The Act itself. This part governs eligibility, application procedures, rollback taxes, and establishes the State Farmland Evaluation Advisory Committee.

§§ 59-2-1701 through 1714 – The Urban Farming Assessment Act

§ 72-5-407 – Notice requirements for voluntary purchase of property for corridor preservation, including when land in greenbelt is acquired by UDOT for freeway infrastructure.

R884-24P-42 – Governs changes to the assessment roll in the event of a change in value from a personal property or greenbelt audit conducted by the State Tax Commission.

R884-24P-52 – Rule for establishing a primary residence. This criteria applies when excising the residence site from greenbelt. The residence and associated land qualifies for the residential exemption instead.

R884-24P-53 – The valuation guidelines for land subject to the FAA. This is updated annually and provides dollar per acre amounts for irrigated land, fruit orchards, meadow, dry land, grazing, and unproductive land.

Definitions

Actively Devoted to Agricultural Use: Land that produces in excess of 50% of the average agricultural production per acre. (§ 59-2-503)

Conservation Easement: An encumbrance on land for the purpose of preserving areas in a scenic, natural or open condition. This includes recreational, cultural, wildlife or agricultural purposes. This will be reflected in a deed, will or other similar instrument. (§ 57-18-2). Subject to a separate rollback tax if the conservation easement ends. (§ 59-2-506.5)

Governmental Entity: The United States, the state, a political subdivision of the state including a county, a city, a town, a school district, a special district, an entity created by the state or the United States including an agency, a board, a bureau, a commission, a committee, a department, a division, an institution, an instrumentality or an office. This applies specifically to rollback tax fee in lieu payments. (§ 59-2-511)

Identical Legal Ownership: Owners of one parcel of land are the same as the owners of a second parcel of land. All names that appear on the title of the first parcel must also appear on the title of the second and vice versa. (§ 59-2-502). For example John T. Jones must have John T. Jones on all associated parcels. John Jones is not the same as John T. Jones and is not considered identical legal ownership.

Land in Agricultural Use: Land devoted to the raising of useful plants and animals with a reasonable expectation of profit, or able to qualify for compensation under a state or federal crop retirement program. See also *Actively Devoted to Agricultural Use.* (§ 59-2-502)

Livestock: All domestic animals, honeybees, poultry, fur-bearing animals and fish. (§ 59-2-102)

Platted with Surface Improvements in Place: Parcels which have been mapped and approved by the city or county recorder, which have curbs, gutter or pavement in place not integral to agricultural use. (§ 59-2-504)

Rollback Period (Conventional FAA): The preceding day on which the county assessor mails the rollback tax notice, not to exceed five years, during which the land is valued, assessed and taxed under the act. The rollback is tied to the number of years the land has been assessed under the FAA, not the number of years under current ownership. (§ 59-2-506)

Rollback Period (Conservation Easements): The later of the date the land becomes subject to a conservation easement, or five years preceding the day the assessor mails the conservation easement rollback tax notice. It ends the day the assessor mails the notice. (§ 59-2-506.5)

Rollback Tax (Conventional FAA): The difference between the taxes paid while the land was assessed under FAA and the amount of taxes that would have been paid if the land had received a market-based assessment. This does not apply to qualifying conservation easements. (§ 59-2-506)

Rollback Tax (Conservation Easements): An amount 20 times the property tax on land withdrawn from a conservation easement that would have been paid during the rollback period. This is paid as a fee in lieu if the land is owned by a governmental entity. (§ 59-2-506.5) The Utah State government or political subdivisions of the state may avoid paying this fee-in-lieu only if the government does not sell the land to a private entity for five years (§59-2-511(5))

Subdivision: Includes the division or development of land whether by deed, metes and bounds description, devise and testacy, lease, map, plat or other recorded instrument. Subdivision does not include a bona fide division or partition of agricultural land if the purpose is to join a resulting parcel to separate parcel. (§§ 10-9a-103 and 17-27a-103)

Withdrawn from this Part: Land that has been assessed under FAA is no longer assessed or eligible for assessment under FAA for any reason. This includes change in ownership or legal description if the owner fails to submit a new application within 120 days after the change is made. (§ 59-2-501)

Section VII.II

Standards of Practice

Standard 7.1 Farmland Assessment Process

7.1.0 Eligibility

Assessment of agricultural land under the FAA applies to the land only and not improvements such as barns, sheds, silos, and other farm outbuildings. Improvements must be appraised separately at market value. Land beneath farm buildings and other agricultural improvements qualifies for FAA assessment when used in connection with the agricultural operation. Land under the residence is appraised at market value and is not included in the amount of land needed to meet the acreage requirement. (§ 59-2-503 and 59-2-507)

7.1.1 Determining Use Value

Assessment and taxation of farmland under the FAA is based on the land's productive or income-producing capability rather than its market value. (§ 59-2-503). Various components are considered in determining this use value of the land. Agricultural land is first grouped into land classifications according to its capability to produce crops or forage. Capability is based on soil type, topography, availability of irrigation water, climate, and other factors related to productivity (See also Appendix 7A).

7.1.2 Income Approach to Value

Value for tax purposes is determined by capitalizing net income. (§ 59-2-505). Net income is determined through crop enterprise budgets and net rents of agricultural land. This income is capitalized to determine final taxable values for each class of farmland. The capitalization rate used is a five-year moving average of the Federal Land Bank Rate (See Appendix 7D for an example of capitalized net income).

Standard 7.2 Responsibilities

7.2.0 State Tax Commission

The State Tax Commission provides the guidelines for classification of agricultural land and determines taxable agricultural use value for each land classification (See Appendix 7A for a copy of these guidelines). The State Tax Commission promulgates rules and approves forms necessary to implement the FAA. (R884-27P-53)

7.2.1 State Farmland Evaluation Advisory Committee

The State Farmland Evaluation Advisory Committee consists of five members appointed as follows:

- One member appointed by the Utah State Tax Commission who is the Chair of the State Farmland Evaluation Advisory Committee.
- One member appointed by the President of Utah State University.
- One member appointed by the State Department of Agriculture.
- One member appointed by the State County Assessors' Association; and

- One member actively engaged in farming or ranching appointed by other members of the Committee.

The Committee meets annually to review and recommend updates to the values for FAA eligible land based on production potential. Recommendations must be made by October 2nd. (§ 59-2-514)

7.2.2 County Assessor

The county assessor is to provide an application for assessment under FAA to an owner of property upon request. The county assessor receives and approves applications; also, the county assessor determines the eligibility of land assessed under the FAA.

The property owner pays to have the application recorded by the county recorder. The assessor verifies that the original application is recorded and maintains records reflecting the status of farmland properties after the original applications are recorded. Such records must clearly indicate the original year of application or the number of years such properties have been assessed and taxed under the FAA. All properties assessed under the FAA must have valid FAA applications on file in the assessor's office.

The county assessor is responsible for the classification of agricultural land using the guidelines provided by the State Tax Commission. Subsequently, the assessor values the FAA-classified land on an acreage value using the values established by the State Tax Commission.

The county assessor shall provide the fair market value as well as the taxable agricultural use value to the county auditor for inclusion on the "Notice of Property Valuation and Tax Changes" and to the county treasure for inclusion on the "Tax Notice." Although not the basis of taxable value, the fair market value assessment is critical when computing rollback taxes. The county assessor calculates the amount of rollback taxes, when applicable. (§ 59-2-506)

The county assessor or county treasurer mails a rollback tax notice to an owner of land that is subject to a rollback tax. Refer to Standard 7.8.6 "Rollback Tax Notice Form" for information to be included on the form.

7.2.3 County Board of Equalization

The county board of equalization may change the fair market value, change land classifications based on State Tax Commission guidelines, and make decisions concerning the eligibility of land assessed under FAA. It may not change the agricultural use value. If a problem exists with the use value, the county board should make value recommendations to the State Tax Commission.

The county board of equalization may also grant waivers of the five-acre minimum acreage requirement provided the land is actively devoted to agricultural use if:

- 80% or more of the owner's, lessee's, or purchaser's income is derived from agricultural production on the FAA land in question; or
- Failure to meet the acreage requirement arose solely as a result of eminent domain or threat or imminence of an eminent domain proceeding.

In addition, the county board of equalization may grant a waiver of the requirement that land is actively devoted to agricultural use for a particular year if:

- The land was assessed on the basis of agricultural use for the previous two years; and
- Failure to meet the agricultural production requirements for that particular year was due to no fault or act of the owner, purchaser, or lessee. (§ 59-2-503)

7.2.4 County Recorder

The county recorder records all applications for land to be assessed under the FAA including subsequent applications because of change of identity, ownership or segregation. When application is initiated by the applicant, the county assessor collects a recording fee from the applicant. County recorders must record FAA documents at no charge when initiated by the county assessor or county treasurer.

The recording of the original FAA application effectively constitutes consent by the owner to the creation of a lien upon the eligible property for rollback taxes that may be due at a later date. (§ 59-2-508)

7.2.5 County Auditor

The county auditor is to include the fair market value as well as the taxable agricultural use value on the "Notice of Property Valuation and Tax Changes". (§ 59-2-505)

7.2.6 County Treasurer

The county treasurer is to include the fair market value as well as the taxable agricultural use value on the "Tax Notice." The county treasurer sends each taxpayer a "Tax Notice" and collects the taxes. The county treasurer also collects any applicable rollback taxes including delinquencies; refer to Standard 7.8.8 "Collection of Rollback Tax" for collection procedures. All of the rollback tax collected shall be paid to a county fund or account set aside for preserving or restoring open land and agricultural land (§17-41-602)

After the rollback tax has been collected the county treasurer must certify to the county recorder that the rollback tax lien on the property has been satisfied by preparing a release of lien document and transmitting it to the county recorder for recordation. (§ 59-2-506)

Standard 7.3 Acreage Requirement

7.3.0 Acreage Requirement

To meet the qualifications for assessment under the FAA, land must be five contiguous acres in size. (§ 59-2-503) Exceptions are noted in Standard 7.4.3 "Less Than Five Acres".

7.3.1 Home Site Deduction and Residential Exemption

Land on which the residence is located, and land used in connection with the residence; i.e., landscaping, gardening spots, etc. are not eligible for FAA assessment and cannot be included in the acreage to determine FAA eligibility. They shall be valued and taxed using the same standards, methods, and procedures that apply to other taxable land in the county. (§ 59-2-507)

Guideline
This home site size cannot be included in the total acreage for FAA eligibility purposes. The home site market value listed on the assessment roll should equal the market value of an equivalent building site. Methods of property discovery outlined in the Real Property Valuation Standards of Practice can be used to determine the extent of the home site. Property assessed under the FAA is to receive the residential exemption only for the home site. (R884-24P-52)

7.3.2 Taxation of Structures on Agricultural Land

All structures that are located on land in agricultural use including the residence, shall be valued, assessed, and taxed using the same standards, methods, and procedures that apply to other taxable structures in the county. (§ 59-2-507)

7.3.3 Less than Five Acres

A parcel of land smaller than five acres may qualify for assessment under the provisions of FAA if it:

- Is used in conjunction with a qualifying five or more contiguous acres that is located in the same county and has identical legal ownership;
- Has a direct relationship to the total agricultural enterprise;
- Makes a significant contribution to the enterprise's total production; and
- Meets all other requirements set forth in § 59-2-503.

See Standard 7.4.4 "Waivers for Land Less Than Five Acres"

Identical Legal Ownership
To meet the acreage requirement, all parcels must have identical legal ownership. Ownership in the same family name does not meet the requirement of identical legal ownership (Refer to the definition of *Identical Legal Ownership* under "Definitions").

7.3.4 Waivers for Land Less Than Five Acres

When land fails to meet the five contiguous acre requirement, the State Tax Commission or a county board of equalization may grant a waiver of the five-acre requirement upon appeal by the owner and submission of proof regarding one of the following two conditions:

- 80% or more of the owner's or lessee's income is derived from the sale of agricultural products produced on the property; or
- The failure to meet the five-acre requirement arose solely as a result of an acquisition by eminent domain or the threat of an eminent domain proceeding.

In the second case, the State Tax Commission or a county board of equalization may grant a waiver of the five-acre requirement and allow the land back on FAA after a one-time fee in-lieu of the rollback tax has been paid by the acquiring governmental entity. If the acquiring governmental entity is the state of Utah or one of its political subdivisions, it may avoid paying the fee-in-lieu on the land if the entity does not sell the land to a private entity for a period of 5 years. (§59-2-511(5)) The land must be actively devoted to agriculture; a future change in legal ownership of this particular land will not affect the waiver and trigger the rollback tax unless there is a decrease in the size of land not related to eminent domain. (59-2-503)

7.3.5 Contiguous Property

For FAA purposes, property is considered contiguous even though it may be severed by a public highway, unimproved road, fence, canal, waterway, property line or county line as long as both parcels have identical legal ownership.

7.3.6 Contiguous Land in another County

When contiguous land in agricultural use in one ownership is located in more than one county, compliance with the acreage and production requirement shall be determined on the basis of the total area of the contiguous land, and not the area or production of land located in any one particular county. (§ 59-2-512)

7.3.7 Non-contiguous Property

Non-contiguous parcels may together qualify if they meet the criteria of actively devoted to agricultural use as long as:

- One of the pieces of property meets the 5 contiguous acre and production requirements by itself;
- The parcels are located in the same county;
- The parcels have identical legal ownership; and
- All parcels have a direct relationship to the total agricultural enterprise and make a significant contribution to the total agricultural production. (59-2-503)

Guideline
The process for determining if a parcel is making a significant contribution to total agricultural production can be approached in various ways. The governing principle should be that in those cases where an operation could not continue or would be seriously affected financially or functionally without the use of the parcel, there should be no question of eligibility. In cases where the non-contiguous parcel contributes very little to the operation either financially or functionally, the county assessor should seriously question the eligibility of the parcel.

Standard 7.4 Production Requirement

7.4.0 Agricultural Use

"Land in agricultural use" includes the raising of forages, sod crops, grains, feed crops, livestock, trees, fruits, vegetables, nursery, floral and ornamental stock. (§ 59-2-502)

7.4.1 Actively Devoted to Agricultural Use

Eligible land must produce in excess of 50% of the average agricultural production per acre for the given type of land and the given county or area. Land that qualifies under various federal and state government programs which limit production are considered as actively devoted to agricultural use (See Appendix 7C).

For the purpose of determining whether land is actively devoted to agricultural use, the first applicable of the following information sources will be used: [§ 59-2-503 (2)]

- Production levels reported in the current publication of the Utah Agricultural Statistics;
- Current crop budgets developed and published by Utah State University and reported to the State Farmland Evaluation Advisory Committee; and
- Other acceptable standards of agricultural production designated by the State Tax Commission (See Appendix 7A).

7.4.2 Previous Use

Land must have been actively devoted to agriculture use for at least two successive years immediately preceding the tax year in which the application for FAA assessment is submitted. (§ 59-2-503)

7.4.3 Production and Processing

Activities that take place after the crop has been harvested or the animal raised do not qualify land for FAA assessment. Processing activities such as pasteurizing and bottling milk, cheese making, or slaughtering, dressing and packing meat do not qualify land for FAA assessment.

Non-producers
By definition, any activity a non-producer performs on agricultural products constitutes processing. A non-producer cannot qualify property for agricultural valuation. For example, the

operator of a grain silo who purchases grain for storage and re-sale cannot receive FAA assessment for the land the silo occupies.

Primary Producers
Under certain circumstances, primary producers may also process agricultural products. In these cases, the land devoted to processing activities does not qualify for FAA assessment. In such cases, there may be a fine line between production and processing. County assessors must gather all facts necessary to make an accurate distinction.

Guideline
In general, processing begins with those steps typically carried out at the first level of trade beyond production. Storage or packaging within the wholesale trade would constitute processing, as would slaughtering livestock. The producer's interim storage prior to sale to a wholesaler or other middleman would be considered a phase of production. Silage is a special case. While the final product is different from the product that was initially stored, the process should still be considered a primary production activity.

Processing occurs with activities that enhance the value of primary agricultural products such as when they are broken into smaller parts or combined with other products. Milling grain, pasteurizing milk and packaging vegetables constitute processing. Packaging products for transport to either the wholesale or retail market would not constitute processing; however, packaging them for sale would be considered processing. The test is whether the packaging used for transporting is suitable packaging for retail sale.

7.4.4 Production Verification

Agricultural production shall be substantiated by appropriate income tax schedules, sales receipts, or production records. When either the State Tax Commission or the county assessor requires production verification, the property owner is required to provide such information. At the time of application, if the request for production verification is denied by the owner, FAA assessment shall not be granted. (§ 59-2-508). In the case of an audit by either the state or county, if the owner fails to supply the requested production information, the property will be removed from FAA assessment and a rollback tax charged. (R884-24P-42)

7.4.5 Waiver of the Requirement that the Land be Actively Devoted to Agricultural Use

There are conditions when a parcel of land, which produces less than the required agricultural production per year, may qualify for FAA assessment. On appeal, the State Tax Commission or a county board of equalization may grant a waiver of the requirement that the land be actively devoted to agricultural use if the owner submits proof that the land has met the production requirement for at least the two years immediately preceding the tax year at issue and that the failure to meet the production requirement was no fault or act of the owner, contract purchaser, or lessee.

The requirement that the land be actively devoted to agricultural use will also be waived if the land is involved in a bona-fide range improvement program, crop rotation program, or other similar accepted agricultural practice that does not give the owner, purchaser, or lessee reasonable opportunity to meet the production requirement.

A parcel planted to orchard or other perennial crops with a long maturation period shall be deemed to have met the agricultural production requirement if the indicated annual production of the mature crop would equal or exceed the requirement. However, land not previously in agricultural use must have been planted for at least two years to qualify, regardless of indicated average production. (§ 59-2-503)

Land that is intentionally allowed to lay fallow for one or more growing seasons qualifies for agricultural use assessment if the fallowing is conducted during periods of limited water supply as part of a prudent farm management practice, including crop rotation, rotational grazing, or soil water management. It may also qualify if, during times of limited water supply, the fallowing is conducted to facilitate voluntary participation in a water management or agricultural water optimization program. The owner of fallow land should provide written notice to the county assessor prior to December 31 in the year which the land is fallowed identifying the land and the acreage that was fallowed as well as how it qualified for fallowing. If the owner intends to fallow the land during any period in the following calendar year, the owner should state the intended duration of the fallowing period. (§59-2-503(9))

7.4.6 Wild Harvests

Harvesting shrubs or seeds that grow wild on the land, cutting firewood, or harvesting or hunting native wild animals such as deer or elk does not qualify land for FAA assessment. The above-mentioned activities do not automatically disqualify the land for FAA assessment as long as they do not hinder or exclude the agricultural use.

7.4.7 Timber Harvests

An active, documented timber operation may qualify the land for FAA assessment. The timber operation must meet two criteria. First, it must be documented by a harvest or forest management plan, such as that developed by the Division of State Lands under Utah Code 65A-8a-106, indicating the type of trees to be harvested, a reforestation plan, and evidence that the operation is economically viable. Second, to meet the definition of “actively devoted to agricultural use,” it must produce about half of what most loggers would expect to harvest in an economically feasible operation. A guideline for meeting production would be about four thousand board feet (4mbf) of timber per acre per year. This equates to about one truckload of approximately 25 tons. The timber must be marketable timber. Firewood and by-product logs do not qualify the land for FAA assessment.

A “forest stewardship plan” developed under § 65A-8a-106 where the land is subject to a temporary period of limited use or nonuse does not disqualify land for FAA assessment as long as the land otherwise meets all acreage and use requirements (§ 59-2-503).

7.4.8 Mineral Extraction

When mineral extraction causes land to cease being actively devoted to agricultural use, it is withdrawn from FAA assessment. However, mineral extraction by a split estate mineral rights owner, does not trigger the rollback tax on the associated land that has become ineligible for FAA assessment. (§ 59-2-506). The rollback tax is not due even if the entire acreage no longer meets the acreage requirements due to the extraction of mineral by the split estate mineral rights owner. The land remains exempt from the rollback tax as long as mineral extraction continues. When mineral extraction ceases, the land qualifies for FAA assessment in the first year the land resumes being actively devoted to agricultural use provided the land qualified for FAA assessment in the year immediately preceding the year it became ineligible for FAA assessment due to mineral extraction (§ 59-2-503).

7.4.9 Grazing on Irrigated Tillable Land

Most grazing occurs on land classified as Graze I, II, III or IV. However, occasionally a rancher or dairyman may have a bona fide grazing operation on land classified as Irrigated I, II, III or IV. Such an operation requires careful management to meet the significant production requirements for irrigated land. In addition, the land must be managed to avoid overgrazing and destruction of

the land's productive capability. Evidence of this management must be demonstrated to qualify for FAA assessment.

Since the harvest is performed by animals rather than machinery, production cannot be measured in tons but must be measured by the number and type of animals fed. Guidelines for calculating average production requirements are found in Appendix 7C.

7.4.10 Leased Land

An owner may qualify leased land by submitting, together with the application, a signed statement and production documentation from the lessee certifying the agricultural production of the leased land is sufficient to meet the production requirements. (§ 59-2-508)

7.4.11 Multiple Uses of Land

To be eligible for FAA, it makes no difference whether agricultural use is the primary or secondary use of a land parcel. As long as other uses do not hinder or exclude the agricultural use, a parcel may receive FAA assessment. (See Salt Lake County v. Kennecott Corporation, 1989, No. 3870368)

7.4.12 Medical Cannabis vs. Industrial Hemp

Industrial Hemp is distinguished and regulated in accordance with the USDA 2018 Farm Bill as an agricultural commodity. As per Utah Code 58-37-4, cannabis is grown, regulated, and classified as a Schedule II Controlled Substance under "Marijuana". As differentiated in Rule 68-27-2, cannabis is defined as any part of a marijuana plant. Cannabis does not mean for the purpose of this rule, industrial hemp. Hemp qualifies as a product that is available to the masses for food and fiber for Americans, whereas medical cannabis is only available through license and limited sales for a controlled substance. Medical cannabis is recognized through the Utah State Tax Commission as a medically controlled substance. As such, industrial hemp DOES qualify as an agricultural product for FAA purposes while medical cannabis DOES NOT.

Standard 7.5 Reasonable Expectation of Profit

7.5.0 Reasonable Expectation of Profit

Land must be actively devoted to raising useful plants and animals and managed in such a way that there is a reasonable expectation of profit from the agricultural operation of the land.

7.5.1 Honeybees

Beehives being placed on a parcel of land would not typically qualify land for FAA assessment. In most cases, the primary qualifying activity (crops and grazing), would qualify the land for FAA assessment. Honeybees most often coexist with other types of agricultural use or serve as a secondary input by providing pollination.

In order to qualify for FAA assessment, land must be "devoted to the raising of useful plants and animals with a reasonable expectation of profit." (59-2-502). A few honeybee scenarios may qualify land for FAA assessment. For example, an apiary (or bee yard) used for staging or wintering a large number of beehives may fully utilize the 5 acre minimum requirement. Another scenario would be the intensive cultivation of a special forage seed mix intended to improve the quality and quantity of honey production.

Parcels cannot qualify based on "fly-over" of bees from neighboring parcels. Beehives must be located on the parcel in question.

Some evidence of reasonable expectation of profit for a honeybee operation include:

- License – The beekeeper is licensed with the Utah Department of Agriculture and Food.
- Water – There is an adequate supply of water during the non-winter months; water sources include ponds, streams, irrigation ditches or other sources.
- Forage – There is enough quality forage available to the hives throughout the season to produce excess honey. Quality forage blossoms include clover, cherries, apricots, dandelions, and various wildflowers favorable to honey production.
- Accessibility – There is easy, year-round access to the hives for maintenance including good roads in all weather.
- Actively devoted – The entire five-plus acres show evidence of being "actively" devoted to the honeybee operation as defined in § 59-2-502(1). For parcels smaller than 5 acres, 80% of the landowner's total income is derived from the honeybee operation.
- Production – Honey quantities are documented for the assessor. Pollinators provide documentation of proceeds and pollination activities to the assessor.
- Land classes – On higher-producing FAA land classifications, such as Irrigated I, more beehives are present than on lower-producing land classifications, such as Graze II. Beehives may thrive on steep terrain, but not on Graze III and IV if little vegetation, extreme high altitudes, or extreme weather conditions are apparent.
- Moving beehives – If hives are moved around to different parcels, adequate production can easily be attributed to all parcels and apportioned for the number of weeks in each location.
- Forage cultivation – If forage blossoms are cultivated on-site, the seed mix provides for quality, marketable honey with an overall bloom that is sustained throughout most of the year. A well-managed acre can provide enough forage to support up to 100 hives; however, the 50% production requirement would be met by supporting 25-50 hives per acre.
- Profit – The gross income to the landowner (or tenant) from the honeybee operation, less all honeybee expenses, yields a positive net income. When that net income is capitalized, it indicates a value consistent with the FAA values in Rule R884-24P-53 for the same classification of land. (Cap rates developed by USU for crop budget studies have hovered around 10% for years, so simply dividing the net income by 0.10 would indicate the value of the honeybee operation. That value should be equal to or more than the greenbelt value of the parcel. See Appendix 7D for detailed examples.)

If a landowner pays a beekeeper to stage honeybees on the land, then the staging fee is counted as an expense. If a tenant beekeeper pays rent, that rent is an expense to the honeybee operation.

The landowner agrees to an annual audit of the honeybee operation as indicated on the signed FAA application. This includes reporting of honey production and all expenses and income related to the honeybee operation. If land is to be withdrawn from FAA as a result of this new honeybee standard, the owner will be allowed one year to re-qualify under a different agricultural use.

Standard 7.6 Platted Subdivisions

7.6.0 Eligible Platted Subdivisions

If the land has been platted with surface improvements in place and has been withdrawn from FAA assessment, it may be eligible for FAA assessment in the future under the following conditions:

- The owner is not able to transfer title of the platted property or is not able, due to economic circumstances or some other "reasonable" cause, to continue development of the property to the point that it is sellable; and
- The land qualifies in all other aspects except that it is platted with surface improvements in place.

If both of the above conditions are met, the owner may petition the county assessor for reinstatement under the FAA without vacating the subdivision plat. The county assessor may grant the petition for reinstatement if the land meets all other eligibility requirements and a new application is submitted. Previously paid rollback taxes will not be refunded when property is reinstated. (§ 59-2-504)

7.6.1 Ineligible Platted Subdivisions

Land shall not be classified as agricultural land actively devoted to agricultural use if the land is:

- Part of a platted subdivision or planned unit development with legal restrictions prohibiting its use for agricultural purposes; or
- Platted with surface improvements in place that are not an integral part of agricultural use. Surface improvements mean curb, gutter, or pavement. It makes no difference whether the surface improvements were pre-existing or put in place by the current owner. (§ 59-2-504)

7.6.2 Subdivision of Agricultural Land – Exemption from Plat Requirement and Withdrawal

In an effort to preserve and protect agricultural land, the legislative body of a city or county may enact an ordinance allowing the subdivision of a parcel, without complying with the plat requirements of §§ 10-9a-603 and 10-9a-604, and §§ 17-27a-603 and 17-27a-604 respectively. (§§ 10-9a-605 and 17-27a-605). Exemptions to plat requirements in the Utah Code are still valid if no ordinance exists (§§ 10-9a-601 and 17-27a-601). These exemptions allow agricultural land to be subdivided without a plat, so that qualifying land remains in greenbelt, as opposed to withdrawing automatically once platted with surface improvements in place.

If the purpose of separating the land is to join one of the parcels to third, contiguous agricultural parcel, it is not considered a subdivision. This should be considered in the same manner as a boundary adjustment. (§§ 10-9a-103 and 17-27a-103). Separating land where part of the land is no longer used for agricultural purposes, does not automatically withdraw the remaining qualifying land from greenbelt. (§ 59-2-510)

Standard 7.7 Application Procedure

7.7.0 Application

The owner of land eligible for valuation under the FAA must submit an application to the assessor of the county in which the land is located to receive assessment under the FAA. If

there is no current FAA application on file in the county assessor's office, a parcel shall not receive FAA assessment. (§ 59-2-508

7.7.1 Deadline for Applications

Applications shall be processed if filed prior to May 1 of the tax year in which FAA assessment is requested. The January 1 lien date applies to the market value of any FAA property; however, FAA assessment is to be granted for a particular tax year provided the application is submitted before May 1. If a timely application is incomplete, the county shall provide notice to the taxpayer and allow 30 days from the time of notice for the taxpayer to complete the application. (§ 59-2-508)

7.7.2 County Processing and Notice Procedures

County Assessors should establish dates by which applications should be processed, and procedures to notify applicants of acceptance or denial. Taxpayers may appeal a denial within 45 days of the day after the assessor denies the application, or fails to make a decision. (§ 59-2-516). Establishing clear communication with the applicant and recording dates of application submission and processing are necessary to ensure appeals proceed in a timely manner (see also Standard 7.13 "Appeals").

7.7.3 Application Form

Application for assessment under FAA shall be on forms approved by the State Tax Commission. The State Tax Commission must approve county changes to any FAA forms. (§ 59-2-508)

7.7.4 Owner Application Required

The owner of record is the only person who may apply to have land assessed under the FAA. Application must be made to the county assessor of the county in which the land has situs. A lessee or contract purchaser may arrange to farm any parcel belonging to owners of such land, but the lessee or purchaser may not make application for such assessment and taxation in the lessee's or purchaser's own name.

All owners of the land, for which FAA assessment is requested or one of the owners that retains "Power of Attorney" or legal authority to sign for all members, must sign the application.

Owners must certify that the facts set forth in the application are true. Statements so certified are considered as if made under oath and subject to the same penalties as provided by law for perjury. (§ 59-2-508)

7.7.5 Multiple Ownership

When a parcel of land is owned by multiple owners, in order for the county assessor to accept the application, all owners must sign the FAA application or one of the owners must have legal and documented "Power of Attorney" such as that found in a family trust, or some other document indicating who has legal authority to sign for owners.

7.7.6 Signed Statement from Lessee

If the land is qualified by the use of a contract purchaser or lessee, the purchaser or lessee shall provide a signed statement certifying the qualifying use of the property. If the contract purchaser, lessee or any other property user (who is not the owner) is unwilling to submit a signed statement certifying the agricultural use, the property will not qualify to be assessed and taxed under the FAA. (§ 59-2-508)

7.7.7 Land in More than One County

If qualifying contiguous land in agricultural use is located in more than one county, application must be made in each county. (§ 59-2-512)

7.7.8 Subsequent Filing

Once the original application is approved, the county may require a new application or signed statement verifying that the land remains qualified for FAA assessment. This new application or signed statement shall be submitted by the date specified in the county assessor's written request; failure to submit by the date specified will result in withdrawal of the property from FAA assessment.

Signed statements do not take the place of applications and should only be used when there is a valid application on file in the assessor's office. (§ 59-2-508)

7.7.9 Change of Ownership or Legal Description

Upon change of ownership or legal description the county assessor requests a new application. The owner must file the new application within 120 days after the day upon which there is a change of ownership or change in legal description of the land, or the land is withdrawn from FAA assessment. (§ 59-2-508)

7.7.10 Recording Applications

All FAA applications must be recorded, whether original or when subsequent applications are filed resulting from change in use, ownership or legal description. (§ 59-2-508)

7.7.11 Procedure If There Is No Application on File

If it is discovered that a parcel assessed under the FAA does not have a current application on file, the county assessor shall send the owner an application to complete and file with the assessor's office. If the owner files the application, the assessor may continue the parcel on FAA assessment. If no application is received, the assessor shall withdraw the property from the program. When a property is withdrawn, rollback tax may only be charged on a parcel for which a public record exists, with the owner's signature, showing that the owner requested assessment under the FAA. If no such record exists, a rollback tax may not be charged.

Standard 7.8 Rollback Taxes

7.8.0 Withdrawal from FAA

An owner may voluntarily withdraw land from assessment under the FAA. However, land is automatically withdrawn for the following reasons:

- Land is no longer actively devoted to agricultural use;
- Land does not meet acreage or other FAA requirements;
- Land has a change in ownership, and the new owner fails to file a new application;
- Land has a change in legal description, and the owner fails to file a new application; or
- The owner fails to file a new application requested by the assessor.

Withdrawal subjects the land to a five-year rollback tax, except in the case of qualifying conservation easements, properties that become exempt and mineral extraction (Refer to Standards 7.10 "Conservation Easements", 7.11 "Exempt Properties", and 7.5.8 "Mineral Extraction".)

7.8.1 Notification of Withdrawal – Penalty

An owner is required to notify the assessor within 120 days of any change in use that withdraws land from FAA assessment. Failure to notify the assessor results in a penalty of $10 or 2% of the rollback tax due for the last year of the rollback period, whichever is greater. (§ 59-2-506)

7.8.2 Rollback Time Period

The five-year rollback time period begins on the day the land is first assessed under the FAA, or five years prior to the day on which the assessor mails the rollback tax notice, whichever is later, so that a maximum of five tax years is included. This time period is the same regardless of the length of ownership by the current owner as the land may have had several different owners during the rollback period.

The January 1 lien date applies to the fair market valuation that is required to be included on the tax notice. If land is withdrawn prior to delivery of the assessment roll, property tax on the land will be based on the fair market value for that tax year and the rollback tax will be based on previous years of FAA assessment (up to five years). If the land is withdrawn from FAA assessment after the close of the assessment roll, the rollback tax payment will be based on the current tax year's FAA assessment and previous five years of FAA assessment. (§ 59-2-506)

7.8.3 Rollback Tax Calculation

Land that is withdrawn from assessment under the FAA is subject to a rollback tax equal to the difference between:

- The amount of taxes that would have been charged under a market-based assessment; and
- The amount of taxes that were actually charged under the FAA assessment.

The assessor calculates the rollback tax for each year the land was assessed under the FAA, going back no more than five years.

7.8.4 Rollback Tax Rates

Actual tax rates from each year of the rollback tax period are used to calculate the rollback tax. For example, the 2002 fair market value is multiplied by the 2002 tax rate and then the 2002 actual taxes charged are subtracted to arrive at the 2002 portion of the rollback tax. The same procedure is followed for 2001, then 2000 and so on, until up to five years of rollback taxes are calculated. (§ 59-2-506)

7.8.5 Rollback Tax Notice

Upon withdrawal of land from assessment under the FAA, the assessor immediately sends a "Rollback Tax Notice" to the current owner. The rollback tax is due and payable on the date the assessor mails the notice. If unpaid after 60 days, the rollback tax is delinquent. (§ 59-2-506)

7.8.6 Rollback Tax Notice Form

The rollback tax notice form must state the following:

- The land is withdrawn from assessment under the FAA;
- The land is subject to a rollback tax under § 59-2-506; and
- The rollback tax is delinquent if the owner of the land does not pay the rollback tax within 60 days after the day on which the county assessor mails the notice.

The rollback tax notice should include enough information to adequately identify the parcel of land that is subject to the rollback and the reason the land is withdrawn. It should clearly list the rollback calculations, total amount due and indicate how penalty and interest will be calculated on delinquencies. It should list key dates such as:

- Date of the notice;
- Date of withdrawal from FAA;
- Date of owner's 120 day deadline to notify of withdrawal without penalty; and
- Date the rollback tax is due

The notice must also inform the owner of his/her right to appeal the assessor's decision to impose the rollback tax to the county board of equalization within 45 days of the date of the Rollback Tax Notice. Click on the following link to view the form, PT-72 Farmland Assessment Act Rollback Tax Notice.

7.8.7 Rollback Tax Lien

The rollback tax is a lien upon the property until paid. When an owner files an application for assessment under the FAA, his/her signature effectively gives consent to the creation of a future lien upon the property for rollback taxes. The lien arises upon notice of the rollback tax. (§ 59-2-506)

7.8.8 Delinquent Rollback Tax

Interest accrues from the date of delinquency at the interest rate established for delinquent real property taxes and in effect on January 1 of the year in which the delinquency occurs. (§ 59-2-1331)

If the delinquent rollback is paid prior to September 1, calculate interest from the date of delinquency until paid. If the delinquent rollback tax remains delinquent on September 1, calculate interest from the date of delinquency until November 30 and include the rollback tax and interest on the “Tax Notice” that is mailed on November 1. (§ 59-2-506)

By November 30, the delinquent rollback tax is treated in the same manner as attached personal property in the delinquent tax collection process (See Personal Property Billing & Collecting Standards of Practice).

7.8.9 Certification of Rollback Tax Payment

The county treasurer must certify to the county recorder that the rollback tax lien has been satisfied by preparing a release of lien document and transmitting it to the county recorder for recordation. (§ 59-2-506)

7.8.10 Distribution of Rollback Tax Revenue

All rollback tax revenue must be deposited into an account or fund of the county set aside for preserving or restoring open land and agricultural land (§17-41-602).

7.8.11 Notice Requirements for Voluntary Purchase of Greenbelt Property for Corridor Preservation

Before purchasing greenbelt property for corridor preservation on a voluntary basis the Department of Transportation, a county, or municipality shall provide written notice to the property owner that notifies them that because they have agreed to sell the greenbelt property

to a governmental entity on a voluntary basis, they are required to pay the rollback tax and are not eligible for relocation assistance.

The notice shall also state that if the property owner does not sell the greenbelt property to the governmental entity on a voluntary basis, and a governmental entity later acquires the greenbelt property under eminent domain or under the threat or imminence of eminent domain proceedings, the property owner would not be required to pay the rollback tax

The governmental entity shall obtain a signed statement from the property owner acknowledging that they received the written notice. (§ 72-5-407)

Standard 7.9 Conservation Easements

7.9.0 FAA and Conservation Easements

Land placed in a conservation easement may still qualify for assessment under the FAA, as long as it continues to be actively devoted to agricultural use and meets all other eligibility requirements. Since the rollback issues are different for a qualifying conservation easement, a new application is required. Click on the following link to view the form, TC-582CE Application for Assessment and Taxation of Agricultural Land in a Conservation Easement.

Land which loses FAA eligibility after entering a conservation easement is not subject to the rollback tax. (§ 59-2-506.5). However, there is a separate conservation easement rollback tax, or fee in lieu if owned by a governmental entity, which is described in Standards 7.9.2 "Termination of Conservation Easement", and 7.9.3 "Conservation Easement Rollback Tax".

7.9.1 Qualifying Conservation Easement

Land that is withdrawn from assessment under the FAA and enters a qualifying conservation easement is not subject to the rollback tax. A qualifying conservation easement meets all of the following criteria:

- It is created in accordance with Title 57, Chapter 18, of the Utah Code;
- Within 10 days after a conservative easement is recorded, the owner, of real property for which a conservative easement has been granted, is to deliver to the appropriate county assessor a copy of the conservation easement and proof that the conservation easement has been recorded;
- Before January 1, 2012, each owner of property subject to a conservation easement recorded before May 10, 2011, is to deliver to the appropriate county assessor a copy of the conservation easement and proof that the conservation easement has been recorded;
- It is considered to be a qualified conservation contribution for federal purposes under § 170(h) of the Internal Revenue Code; and
- The county assessor must be notified within 30 days after the land no longer meets FAA requirements due to the conservation easement.

The state and federal statutes listed above contain specific requirements for a qualifying conservation easement. A few of the more important requirements are that the contribution be to a non-profit organization, that it be recorded with the county recorder and that it be granted in perpetuity.

7.9.2 Termination of Conservation Easement

Termination of a qualifying conservation easement subjects the land to a conservation easement rollback tax; however, termination is unlikely because conservation easements are granted in perpetuity. This is to satisfy the requirement that a conservation easement exempt from rollback tax is also qualified as a contribution for federal tax purposes.

A conservation easement may still be terminated in rare instances for the same reasons as any other easement including release, abandonment or merger. (§ 57-18-5). If this occurs, the conservation easement rollback tax is levied

If the owner is a governmental entity, the land is subject to a one-time fee in lieu payment instead of the conservation easement rollback tax. Both the one-time fee in lieu payment and the conservation easement rollback tax are calculated in the same manner. If the acquiring governmental entity is the state of Utah or one of its political subdivisions, it may avoid paying the fee-in-lieu on the land if the entity does not sell the land to a private entity for a period of 5 years. (§59-2-511(5))

An owner may avoid the conservation easement rollback tax by reapplying for assessment under the FAA within 30 days after the termination and by receiving the county assessor's approval for reapplication within two years of the date that the reapplication is filed. If the reapplication is not approved within two years, the land becomes subject to the conservation easement rollback tax.

7.9.3 Conservation Easement Rollback Tax

The conservation easement rollback tax is an amount equal to the property tax imposed on the land for each year the land was on FAA as a conservation easement, up to five years, times a factor of 20. The same formula is used for the one-time fee in lieu payment. (§ 59-2-506.5)

Standard 7.10 Exempt Properties

7.10.0 Exempt Property Withdrawal

Land that is withdrawn from assessment under the FAA and becomes exempt from taxation under Article XIII, § 3, of the Utah Constitution, is not subject to the rollback tax, if it continues to meet FAA requirements. (§ 59-2-506).

7.10.1 Land Acquired by Government Entity – Fee Payment

Land assessed under the FAA that is acquired by a governmental entity is subject to the one-time in lieu fee payment equivalent to the rollback tax otherwise owed, if the land is not actively devoted to agricultural use. (§ 59-2-511) If the acquiring governmental entity is the state of Utah or one of its political subdivisions, it may avoid paying the fee-in-lieu on the land if the entity does not sell the land to a private entity for a period of 5 years. (§59-2-511(5))

Guideline
The Code does not specify a time period land must continue to meet FAA requirements. To initially qualify for the FAA, land must be actively devoted to agricultural use for two years prior. Rollback taxes can be assessed for the preceding five years. For these reasons, either two or five years could be used as a minimum time period necessary to exempt an organization from the fee in lieu payment. Any time period chosen by county should have a rational basis and applied consistently.

Donating Land to a Governmental Entity

If property is donated to a governmental entity, a one-time in lieu fee payment will be made by the governmental entity. If the FAA-assessed land remaining after the donation is less than five acres, the remaining land must be removed from FAA status and the governmental entity must pay the rollback tax on the remaining land. (§ 59-2-511) If the acquiring governmental entity is the state of Utah or one of its political subdivisions, it may avoid paying the fee-in-lieu on the land if the entity does not sell the land to a private entity for a period of 5 years. (§59-2-511(5))

Dedicating a Public Right-of-way
A person dedicating a public right-of-way to a governmental entity shall pay the rollback tax if:

- A portion of the public right-of-way is located within a subdivision, or
- In exchange for the dedication, the person dedicating the public right-of-way receives money or other consideration. (§ 59-2-511)

Please see 7.8.11 Notice Requirements for Voluntary Purchase of Greenbelt Property for Corridor Preservation for further information.

Eminent Domain
Under the following circumstances, the acquiring governmental entity shall pay a one-time in-lieu fee in the amount of the rollback tax due and payable to the county treasurer of the county in which the property is located:

- The land acquisition is by eminent domain; or
- The land is under the threat of eminent domain proceedings and the owner of record is notified in writing of the proceedings.

If the land remaining after an eminent domain acquisition no longer meets the minimum five acre eligibility requirement, the governmental entity must also pay a one-time in-lieu fee for the remaining land. If the acquiring governmental entity is the state of Utah or one of its political subdivisions, it may avoid paying the fee-in-lieu on the land if the entity does not sell the land to a private entity for a period of 5 years. (§59-2-511(5))

A county board of equalization or the State Tax Commission may grant a waiver of the acreage limitation and allow this land back on FAA assessment after the fee has been paid, if the failure to meet the acreage requirement arose solely as a result of an acquisition by eminent domain or the threat of an eminent domain proceeding. (§ 59-2-503)

7.10.2 Privilege Tax

In rare cases, exempt land owned by the state or any of its political subdivisions, subject to the privilege tax, may continue to be valued and taxed under the FAA, if the land is farmed for commercial purposes. (§ 59-2-503). However, if the land is possessed in accordance with an agricultural lease or permit, it is exempt from privilege tax, and subsequently taxation under the FAA (§ 59-4-101). Rollback taxes or in-lien fees do not apply to tax exempt land subject to the privilege tax. [§ 59-4-101 and County Board of Equalization vs Utah State Tax Commission 944P.2d370 (Utah 1997)]

7.10.3 Payment before Title Transfers

If a government entity acquires land subject to assessment under the FAA, title may not pass until to the government entity until all taxes including rollback taxes, one time in-lieu fee and any interest due is paid. (§ 59-2-511) If the acquiring governmental entity is the state of Utah or one of its political subdivisions, it may avoid paying the fee-in-lieu on the land if the entity does not sell the land to a private entity for a period of 5 years. (§59-2-511(5))

Standard 7.11 Change of Ownership

7.11.0 Continuance of Use

Continuance of valuation, assessment, and taxation under FAA depends upon continuance of the land in agricultural use and compliance with the other requirements of the act, and not upon continuance in the same ownership. A new application is required within 120 days of ownership change. Land should be withdrawn if the new application is not made. (§ 59-2-509)

7.11.1 Rollback Liability

Liability for the rollback tax attaches when a change in use or other withdrawal of the land occurs. To eliminate a rollback liability, the new owner must do the following:

- Continue the land in agricultural use under the conditions prescribed; and
- File a new application within 120 days. If the new owner fails to file an application, the land is to be withdrawn from FAA assessment and the rollback tax imposed. (§ 59-2-509)

Standard 7.12 Audits and Verification

7.12.0 Consent to Audit

Owners applying for assessment under the FAA, and purchasers or lessees signing statements, are considered to have given their consent to field audit and review by both the State Tax Commission and the county assessor, or a combination of the two. (§ 59-2-508)

7.12.1 County Assessor Rights

The county assessor has the right to request any information from the taxpayer necessary to fulfill the requirements of his job. In terms of FAA, this information could include: income verification as included in federal tax returns (Schedule F), signed statements, sales receipts, production records, and lease agreements. This information can be requested from the owner, purchaser, or lessee. If the request for information is denied, the assessor may deny FAA assessment. (§ 59-2-508)

7.12.2 Physical Inspection

Actual physical inspections of the property should be made to determine if a property is eligible to receive FAA assessment and to determine if a property continues to be eligible. The county assessor, the State Tax Commission or a combination of the two may conduct these inspections or audits. The County assessor may request the Property Tax Division to assist with audits. (§§ 59-2-508)

7.12.3 Property Tax Division Audits

The Property Tax Division will audit FAA properties periodically. These audits will include:

- An assessment concerning the correct classification of agricultural land by county assessors;
- A determination if the county assessor is maintaining the records necessary for the proper administration of the FAA program; and
- A determination of the percent of ineligible properties that are receiving FAA in a given county. The Property Tax Division may require a countywide audit of all FAA properties. (R884-24P-42)

7.12.4 Audit Findings

County assessors may not change audit results, and are required to implement all audit findings of the Property Tax Division. Although not able to change audit findings, the assessor may request review by the Property Tax Division before implementing the findings. Revised valuation and tax notices shall be mailed to the taxpayer for any years affected. (R884-24P-42)

Standard 7.13 Appeals

7.13.0 Appeals of FAA Property

The following determinations are appealable to the board of equalization just as other taxable property:

- Current year property market value;
- FAA land classification;
- FAA eligibility decision made by the county assessor or by a State Tax Commission audit; and
- The decision to impose a rollback tax.

See the Board of Equalization Standards of Practice for details.

The following FAA determinations are not appealable:

- FAA taxable value established by the State Tax Commission;
- Any previous year(s) market value(s);
- The amount of rollback tax imposed, except to challenge the mathematical computation or to timely challenge the current year's market value only.

7.13.1 Counties to Establish Timelines and Notices for Appeals

FAA applicants may appeal a denial, or failure to make a determination, within 45 days of the county assessor's decision. (59-2-516)

Guidelines

Title 59, Part 5 of the Utah Code does not specify the time in which a county assessor must make a determination, or notice requirements to inform the taxpayer of the determination. To ensure access to appeal rights, counties may establish a timeline for the county assessor to come to a determination from when the application was submitted. A notice of determination should also be sent to the applicant so they are aware of 45 day time limit to lodge an appeal.

Rollback tax appeals should be conducted with similar policies in place.

Standard 7.14 Urban Farming Assessment Act

7.14.0 Comparison to FAA

The Urban Farming Assessment Act was passed to grant greenbelt exemptions to smaller parcels in urban counties.

Certain aspects of the Urban Farming Assessment Act are the same as the FAA:

- Has been actively devoted to "urban farming" for at least two successive previous years;

- Can lay fallow for one or more growing seasons if the fallowing is conducted during periods of limited water supply with approval from the county assessor;
- Production per acre requirements determined using Utah Agricultural Statistics and crop budgets developed by USU;
- Includes engaging in livestock production and meeting grazing requirements
- Agricultural structures are included in determining acreage requirements, and the residence is excluded;
- Rollback taxes for owners and governmental entities are the same; and
- Application and appeal procedures are the same.

Key differences from the FAA are:

- "Urban farming" occurs specifically on irrigated land, in a county that has passed an ordinance allowing it.
- Apart from the Utah Agricultural Statistics and USU crop budgets, production requirements for area and land type can be determined by highest per acre value, rather than standards adopted by State Tax Commission rule;
- Land may qualify for urban farmland assessment through a flat annual gross sales per quarter-acre of $1,000 or more instead of 50% of average agricultural production per acre (See Section 7.14.1 Urban FAA Qualification Using Gross Sales)
- The acreage requirement is at least one contiguous acre but less than five;
- Acreage requirements may be waived due to eminent domain, but percentage of income from farming may not be considered;
- There is no separate provision for rollback taxes on conservation easements; and
- There are no exclusions for land in a platted subdivision with surface improvements. (§§ 59-2-1701 through 59-2-1714)
- A county ordinance may limit the authorization of urban farming to **either** cultivating food (or other marketable crops) or engaging in livestock production, including grazing. If there is no ordinance, a property may qualify for urban farming through either option (§59-2-1714).

Counties that currently have urban farmers should pass an ordinance allowing the practice to continue within the county. The requirement is no longer based on county class or percentage of urbanization, but whether a county ordinance allows it.

7.14.1 Urban FAA Qualification Using Gross Sales

Land that has been designated as urban farmland may continue qualifying either through the 50% average agricultural production per acre or by producing annual gross sales of $1,000 or more per quarter-acre of land. If a property chooses to use this qualification for urban farmland (FAA) assessment, it is not withdrawn from urban farmland (FAA) assessment solely because of failure to meet the sales threshold in one year. If the land has met the gross sales requirement for at least 1 of the 3 years immediately preceding the tax year for which the land is being assessed, then the land is not withdrawn from urban farmland (FAA) assessment.

Appendix 7A

Land Classification Guidelines

Prepared by the Utah State Tax Commission

Irrigated I – Tillable Cropland

Land with few limitations in use and very responsive under a moderately high level of management.

Soils

Soil is more than 40 inches deep with a heavy sandy loam to a light silty clay loam surface texture. The soil has a high water holding capacity, more than 7.5 inches per 5.0 feet of depth. These soils have moderately slow to moderately rapid permeability, and are not affected by salt or alkali above 40 inches. They are easily tilled. The clay loam and silty clay loam textures should be plowed and tilled when the soil moisture content is appropriate.

Slope and Erosion

The slope of I Irrigated land is level or nearly level, and the erosion hazard is none to slight.

Drainage

The soils are well drained, with no standing water table within 40 inches of the surface.

Climate

The climate is suitable for the production of fruits, truck crops, forage crops, and a wide choice of field crops, including corn, small grains, and sugar beets. Growing season is 150 or more days. Plant development units (heat units-DU) are 5,000 or more.

Overflow or Flooding
Class I Irrigated land is not subject to overflow or flooding.

Management
After the application of few land conditioning practices, the land is easily maintained. Wind and water erosion are not problems, and soil compaction is not a significant limitation.

Class I Irrigated Crop Yield

Crop	Yield Per Acre
Alfalfa (tons)	5-6.6
Wheat (bus.)	55-70
Barley (bus.)	72-100
Tomatoes (tons)	19-24
Corn Silage (tons)	21-30

Irrigated II – Tillable Cropland

Land with moderate limitations in use that reduce the choice of plants or require special conservation practices.

Soils
Soil is more than 30 inches deep with a light sandy loam to a light silty clay loam surface texture, and may contain up to 50% gravel. They have moderately slow to rapid permeability. Crops may be slightly affected by salinity and alkali. Even after salinity and alkali have been removed, slight salinity and small amounts of sodium (alkali) may remain or may recur. The fine textured soils require fall plowing and tillage at appropriate moisture contents.

Slope and Erosion
The slope of II Irrigated land is 6% or less for soils with low erodibility and 2% or less for highly erodible soils; erosion hazard is none to moderate.

Drainage
The soils are excessively to poorly drained, but have no standing water table within 40 inches of the surface after drainage.

Climate
The climate is suitable for the production of a wide choice of crops, including corn for silage, small grains, sugar beets, and forage crops. The soil is frost sensitive. Long season truck crops may have yields reduced in many years. Growing season is 100 to 149 days. Plant development units (heat units-DU) are 3,500 to 4,999.

Overflow or Flooding

Flooding may occur one year in ten years.

Management
Irrigated II needs only moderate conservation practices to maintain the soil. Land leveling, drainage, or erosion control structures may be required. Because of wind or water erosion, reshaping after the initial leveling may be needed. To limit soil compaction by the tillage equipment traveling over the soil, timing the tillage in relationship to soil moisture content is important.

Class II Irrigated Crop Yield

Crop	Yield Per Acre
Alfalfa (tons)	4.3-5.3
Wheat (bus.)	51-61
Barley (bus.)	60-80
Tomatoes (tons)	17-19
Corn Silage (tons)	18-23

Irrigated III – Tillable Cropland

Land with severe limitations in use that reduce the choice of plants or require special conservation practices.

Soils
Soil is more than 20 inches deep, surface texture range from heavy loamy sand to clay and may be peaty (high in partially carbonized organic matter). The soil may be gravely or stony, but stones are 30 feet or more apart. Water holding capacity may be moderately low, but is more than 3.75 inches per five feet of depth. Permeability may range from slow to rapid. Crops may

be moderately affected by salinity and alkali, even after removal. Moderate salinity and small amounts of sodium (alkali) may remain or is likely to recur. The fine textured soils require fall plowing and tillage at appropriate moisture contents.

Slope and Erosion
The slope of highly erodible soil is 5% or less, and 10% for low erodible soils; thus, erosion hazard may be severe.

Drainage
The soils are excessively to poorly drained, but have no standing water table within 30 inches of the surface after drainage.

Climate
The climate may limit crop selections to small grains and frost tolerant forage plants. Growing season is 70 to 99 days. Plant development units (heat units-DU) are 2,500 to 3,499.

Overflow or Flooding
Flooding may occur one year in five years.

Management
Irrigated III land may require extensive leveling, drainage, salinity reduction, alkalinity treatment, and frequent installation of erosion control devices. After condition practices are applied, continued maintenance is essential to keep lands level, relatively free of salinity and alkalinity, and adequately drained. Appropriate timing of tillage practices in relation to soil moisture content is critical on finer textured soils.

Class III Irrigated Crop Yield

Crop	Yield Per Acre
Alfalfa (tons)	3-4
Wheat (bus.)	45-51
Barley (bus.)	53-71
Tomatoes (tons)	14-17
Corn Silage (tons)	13-17

Irrigated IV – Tillable Cropland

Land with very severe limitations in use that reduce the choice of plants or require special conservation practices.

Soils

Soils range from shallow (10") to deep, but must be at least 20 inches deep if over saline shales. The surface textures may range from sands to heavy clays, and may be peaty (high in partially carbonized organic matter). IV Irrigated soils may be gravel, cobbly, or stony, but stones are 5-30 feet apart, and occupy less than 3% of the surface. Intertilled cropping of stony areas is impractical, but hay or improved pasture may be grown. Water holding capability of the soil may be as low as 2.5 inches per 5 feet of depth. Permeability may range from very slow to rapid. Crops may be seriously affected by salinity and alkalinity. Even after leaching, severe salinity or large amounts of alkali is likely to recur. The soils require fall plowing and tillage at appropriate moisture content.

Slope and Erosion
Highly erodible soils have a slope of 10% or less, and 25% or less for low erodible soil.

Drainage

The soils may range from extremely excessive to poorly drained, but have no standing water table within 20 inches of the surface after drainage.

Climate
IV Irrigated land has a growing season of only 50-69 days. The climate may limit crop selection to forage crops. Plant development units (heat units-DU) are 1,500 to 2,499.

Overflow or Flooding
Flooding may be frequent, but not more than one in five years.

Management
Extensive leveling, drainage, salinity reduction and alkalinity treatment, frequent erosion control devices and extreme care in irrigation water application may be required for successful management of these lands. Land conditioning practices are essential to keep the land level and somewhat free of salinity. Tillage timing of these lands is crucial.

Class IV Irrigated Crop Yield

Crop	Yield Per Acre
Alfalfa (tons)	2.4-3
Wheat (bus.)	30-45
Barley (bus.)	40-53
Tomatoes (tons)	7-14
Corn Silage (tons)	10-13

Irrigated Orchard

Irrigated Orchard I
This class of land has the same description as Class I Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches, pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Irrigated Orchard II
This class of land has the same description as Class II Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches, pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Irrigated Orchard III
This class of land has the same description as Class III Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches, pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Irrigated Orchard IV
This class of land has the same description as Class IV Irrigated crop land, except it has been planted into fruit trees. It includes, but is not limited to, apples, apricots, cherries, peaches,

pears, and plums. In an average year, the trees produce a sufficient crop to provide an economical income for the commercial market.

Guideline
In establishing a value for orchard lands, consideration has been given to the non-productive maturing years, freeze-outs, insect infestation, market fluctuation, etc. This consideration has been given over the entire life of the trees. The capitalized value is a conservative estimate accounting for the difference in income and expense for the various varieties.

Dryland III – Tillage Cropland
These lands have severe limitations that could reduce the choice of crops, yield of crops, and require special conservation practices that are rather difficult to apply.

Soils
Soil of III Dryland is about 40 inches deep, with sandy loam to clay surface textures that may be gravely or stony, but stones are 30 or more feet apart and content of gravel is 50% or less. The water holding capacity is 1.25 inches in the surface foot, and 11 inches or more water-supplying capacity in the total soil. Crops are not affected by salinity and alkalinity; however, slight salinity and small amounts of sodium (alkali) may occur between 10 and 40 inches.

Slope and Erosion
Soils that are highly erodible have a slope of 5% or less; low erodible soil slopes are 10% or less. Thus, erosion hazard may be severe.

Drainage
These soils are drained excessively to poorly, but they have no water table within 30 inches.

Climate
The climate is suitable for the production of dryland forages, small grains, and in areas with a summer moisture pattern, dryland crops, including pinto beans. Precipitation and length of growing season are limiting factors. A cropping system, alternating crop and fallow, is usually required.

Overflow or Flooding
Flooding may occur one year in five years.

Management
Intensive conservation practices are required for these soils. Strip cropping, contour tillage, stubble mulching, diversions and grassed waterways are often needed. Appropriate timing of tillage operations is needed to conserve moisture, control weeds, and limit soil compaction.

Class III Dryland Crop Yields

Crop	Yield Per Acre Alternate Years
Wheat (bus.)	12-40
Pinto Beans (pounds)	470-770
Crop	**Yield per acre, Annually**
Alfalfa (tons)	1.0-2.5
Pasture Beef (pounds)	55-70

Dryland IV – Tillage Cropland

These lands have severe limitations that could reduce the choice of crops, yield of crops, and require special conservation practices that are rather difficult to apply.

Soils
The soils are moderately deep, more than 20 inches deep, with loamy sand to clay surface textures. They may be very gravel, cobbly, or stony. Gravel content is 90% or less. Cobbles are 50% or less, and stones are 5 to 30 feet apart, and occupy less than 3% of the surface. The water holding capacity is 1.25 inches in the surface foot, and 9 inches or more water-supplying capacity in the total soil. Crops are not affected by salinity and alkalinity; however, slight salinity and small amounts of sodium (alkali) may occur between 10 and 30 inches. Permeability is slow to rapid, and probably very slow below 10 inches.

Slope and Erosion
Soils that are highly erodible have a slope of 10% or less, low erodible soil slopes are 25% or less. Thus, erosion hazard may be severe.

Drainage
These soils are drained excessively to poorly, but they have no water table within 20 inches.

Climate
These soils are extremely marginal for cultivation because of low amounts of precipitation, and/or short growing season. When used for cultivated crops and alternate crop, fallow system is almost always required.

Overflow or Flooding
Flooding may be frequent, and occur one year in five years.

Management
Intensive conservation practices are required for these soils, and they should be used mostly for growing grass, and other close growing forage crops. Seeding to a permanent vegetation may be done, but some years of low moisture may make establishment difficult. When used for small grain production, intensive conservation practices are needed to control soil loss. Strip cropping, contour tillage, stubble mulching, diversions and grassed waterways are usually needed. Appropriate timing of tillage operations are needed to conserve moisture, control weeds, and limit soil compaction.

Class IV Dryland Crop Yields

Crop	Yield Per Acre, Alternate years
Alfalfa (tons) Wheat (bus.)	2.4-38-20
Grass (pounds)	500-1000

Meadow IV – Irrigated
This class of land has the same description as Class IV Irrigated cropland, except it is designated for meadow land only. The land must be sub-irrigated, surface irrigated, or sprinkled to come under this classification. It must also be adaptable for machine harvesting, if cropping is desired. The vegetation on this land consists primarily of native grasses and clover, which grow to a sufficient height to harvest. The harvesting of one or more crops and grazing for the remainder of the season is often an accepted practice.

The two most important factors in determining this class (Meadow IV irrigated) are:

(1) Adequate supply of natural or applied water to produce a crop of native hay.

(2) The drainage and terrain are such that it is possible to machine harvest, if so desired.

Grazing Land and Non-Productive Land
Grazing land point ratings are obtained by a summation of points allocated to each of the following classes: climate, production, vegetative condition, and vegetative quantity. The point ratings are allocated to various grazing lands and converted, according to the summation of points, to a grazing classification.

Climate and Site Classes

Points	Site	Annual Precipitation
6	High water table	“run in”
5	High Mountain	23 inches
4	Mountain	17-22 inches
3	Upland	12-16 inches
2	Semi-desert	8-11 inches
1	Desert	4-7 inches

Potential Production by Soil Classes

Points	Potential Production
3	High potential for production, moderately deep soils, no limitations such as stoniness, salinity, alkalinity, high moisture-supplying capacity, and more than 14 inches in the soil profile.
2	Medium potential for production, moderate limitations such as stoniness, salinity, alkalinity, medium moisture-suppling capacity, and more than 6 inches in the soil profile.
1	Low potential for production, severe limitations such as shallow soil depth, extreme stoniness, strong salinity, strong alkalinity, low moisture-supplying capacity, and more than 2 inches in the profile.

Vegetative Condition Classes

Points	Condition	Potential Percent
4	Excellent	76-100%
3	Good	51-75%
2	Fair	26-50%
1	Poor	1-25%

Vegetative Quantity Classes

Points	Vegetative Cover	Acres/A.U.M
3	Excellent	Less than 5
2	Average	5-15
1	Sparse	15-25

Grazeland Classification

Summary Points	Grazing Classification
14-16	Graze I
10-13	Graze II
7-9	Graze III
4-6	Graze IV

Rangeland and Animal Unit Definitions

(1) Animal Unit: The annual forage requirement to maintain a mother cow (approximately 1,000 pounds) and the calf at her side in thrifty condition for an average month of the year.

(2) Animal Unit Month (A.U.M.): 1/12 of an animal unit, or the forage required to maintain a mother cow and the calf at her side in thrifty condition, for an average month of the year.

(3) Productive Capacity: The amount of feed produced on a ranch during a 12-month period of average seasonal conditions, when expressed in animal units.

(4) Carrying Capacity: For appraisal purposes, it is that portion of the animal units of feed that can be utilized after consideration of all limiting factors and customary operation practices.

(5) Balance: The amount and availability of the various feed resources necessary to support a year-long operation.

Appendix 7B

Growing Season, Heat Units, Precipitation

Growing Season, Heat Units and Annual Precipitation by Counties and Areas within Counties

Data taken from Utah Heat and Moisture Index for Use in Land Capability Classification. Prepared by Dr. Theron B. Hutchings, Natural Resources Conservation Service.

Location	Growing Season (days)	Heat Unit (D.U)	Annual Precipitation (inches)
Beaver			
Beaver	104	3734	12.5
Millford WP AP	126	4623	8.6
Box Elder			
Brigham City	162	5867	17.9
Corinne	139	5283	13.1
Garland	128	4800	16.0
Park Valley	130	4623	10.7
Snowville	86	3175	12.2
Stand Rod	115	3988	14.9
Tremonton	144	5385	14.0
Cache			
Lewiston	133	4547	18.8
Logan	157	5537	16.3
Carbon			
Clear Creek	57	1905	21.1
Price	136	4928	10.1
Sunnyside	147	4826	13.5
Daggett			
Manila	84	3023	10.4
Davis			
Farmington	157	5588	20.0
Duchesne			
Duchesne	110	4318	9.5
Mount Emmons	128	4191	8.0
Myton	136	4851	6.9
Emery			
Castle Dale	119	4699	8.7
Emery	119	4445	7.5
Green River	156	6147	6.2
Garfield			
Escalante	134	4551	12.3
Hite	224	8433	7.3
Panguitch	83	2743	10.0
Tropic	111	3708	12.3
Widtsoe Ranger Station	131	3962	11.5

Grand			
Thompson	176	6880	8.9
Moab	206	6880	9.4
Iron			
Cedar City	150	5065	12.6
Lund	115	4394	8.3
Modena	138	4597	10.1
Parowan	123	4470	12.6
Juab			
Levan	140	4902	14.8
Nephi	130	5004	14.8
Kane			
Alton	117	3700	16.3
Kanab	151	5537	12.6
Millard			
Black Rock	108	4699	9.0
Deseret	118	4420	7.7
Fillmore	142	5436	14.3
Oak City	147	5359	13.2
Scipio	94	3835	13.5
Morgan			
Morgan	103	3785	18.6
Piute			
Alunite	132	4953	11.2
Piute Dam	131	4521	8.3
Marysville	97	3277	11.2
Rich			
Laketown	88	3028	12.3
Woodruff	56	1956	9.6
Salt Lake			
Lower Mill Creek (PH)	172	5639	21.8
Midvale	133	5258	12.8
Saltair	194	6147	14.0
Salt Lake (airport)	192	5944	14.5
Salt Lake (WVC)	192	6223	16.1
San Juan			
Blanding	147	5283	14.1
Bluff	188	6934	7.5
LaSal	126	4166	12.0
Monticello	136	4877	16.5
Sanpete			
Manti	124	4450	12.1
Moroni	118	4242	11.8
Mount Pleasant	132	4877	12.7
Sevier			
Richfield	123	4394	8.5
Summit			
Henefer	76	2767	18.8
Park City	97	3353	20.8
Tooele			
Government Creek	126	4978	13.5
Ibapah	85	3073	12.6
Orr's Ranch	92	3658	9.4
Saint John	98	3734	9.2

Tooele	162	5791	16.6
Wendover	192	6731	4.8
Uintah			
Fort Duchesne	118	4775	7.0
Jensen	124	4597	8.1
Vernal	120	4191	9.0
Watson	125	4496	11.9
Utah			
Elberta	134	5029	10.5
Lower American Fork	174	6096	16.7
Provo AP	123	4572	14.6
Santaquin (PH)	146	5105	18.4
Spanish Fork-AP	167	6121	17.6
Thistle	91	3454	17.2
Utah Lake-Lehi	135	4750	12.3
Utah Lake- Pumping Station	132	4648	13.8
Wasatch			
East Portal	68	3226	21.0
Heber	83	2921	16.3
Snake Creek	93	3073	23.0
Soldier Summit	67	2235	34.8
Washington			
Enterprise	118	4242	9.4
Leeds	203	7315	13.2
Pinto	79	2819	15.5
St. George (PH)	196	7798	8.2
Springdale	190	7366	14.7
Wayne			
Hanksville	151	5715	5.2
Loa	85	2946	7.4
Weber			
Ogden-Pioneer	155	5603	16.8
Ogden-Sugar Factory	-	5537	18.3
Pineview	99	3861	29.2
Riverdale (PH)	160	5563	16.2

Growing Season Days	Plant Development Heat Units - DU	Maximum Cultivated Irrigated Tillable Land Class with These Limitations
150 or more	5000 or more	I
100-149	3500-4999	II
70-99	2500-3499	III
50-69	1500-2499	IV

Appendix 7C

Production Links and Data

Utah Agricultural Statistics Web Page: https://www.nass.usda.gov/Statistics_by_State/Utah/

Utah State University Crop Budgets: http://www.extension.usu.edu

GRAZING ELIGIBILITY GUIDELINE (ALL COUNTIES)

Approved by the State Farmland Evaluation Advisory Committee 1995

Presented by Bruce Godfrey, Utah State University

Graze I	=	1.14 AUM's/ Acre
Graze II	=	.63 AUM's/Acre
Graze III	=	.31 AUM's/Acre
Graze IV	=	.11 AUM's/Acre

Irrigated Tillable I, II, III or IV under carefully managed grazing, use the following table:

(Developed in cooperation with Dr. Don Snyder, Utah State University, 2011)

County	**AUMs/Acre**
Beaver	5.37
Box Elder	7.27
Cache	6.06
Carbon	4.36
Daggett	3.39
Davis	7.27
Duchesne	4.36
Emery	6.67
Garfield	4.42
Grand	4.97
Iron	6.18
Juab	4.73
Kane	4.00
Millard	5.21
Morgan	3.52

Piute	3.64
Rich	2.42
Salt Lake	4.48
San Juan	3.15
Sanpete	4.61
Sevier	4.73
Summit	3.52
Tooele	4.24
Uintah	4.73
Utah	5.21
Wasatch	4.48
Washington	5.09
Wayne	4.12
Weber	7.88

Example of How to Use the Guideline:

Parcel = 100 acres of Graze I

100 X 1.14 AUM's/Acre = 114 AUM's

114 AUM'S X 50% Production Requirement = 57 AUM'S

Greater than 50% required = 58 AUM'S

58 AUM's = 58 cows for one month

58 AUM's = 14 cows for four month

1 cow / month = 1 AUM (Animal Unit Month)

5 sheep / month = 1 AUM

1 horse / month = 1.25 AUM's