

R884. Tax Commission, Property Tax.

R884-24P. Property Tax.

R884-24P-53. 2021 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.

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

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

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

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

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

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

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

(i) Irrigated I. The following counties shall assess Irrigated I property based upon the per acre values listed in TABLE 1, Irrigated I:

[TABLE 1
Irrigated I

- ~~1) Box Elder 684~~
- ~~2) Cache 582~~
- ~~3) Carbon 442~~
- ~~4) Davis 720~~
- ~~5) Emery 419~~
- ~~6) Iron 673~~
- ~~7) Kane 349~~
- ~~8) Millard 668~~
- ~~9) Salt Lake 625~~
- ~~10) Utah 643~~
- ~~11) Washington 546~~
- ~~12) Weber 691~~

<u>TABLE 1</u>	
<u>Irrigated I</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Box Elder</u>	<u>\$694</u>

<u>Cache</u>	<u>\$594</u>
<u>Carbon</u>	<u>\$453</u>
<u>Davis</u>	<u>\$735</u>
<u>Emery</u>	<u>\$429</u>
<u>Iron</u>	<u>\$689</u>
<u>Kane</u>	<u>\$358</u>
<u>Millard</u>	<u>\$683</u>
<u>Salt Lake</u>	<u>\$636</u>
<u>Utah</u>	<u>\$656</u>
<u>Washington</u>	<u>\$560</u>
<u>Weber</u>	<u>\$708</u>

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38 (ii) Irrigated II. The following counties shall assess Irrigated II property based upon the
39 per acre values listed in TABLE 2, Irrigated II:

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41 [TABLE 2

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43 Irrigated II

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45 ~~1) Box Elder 601~~
46 ~~2) Cache 497~~
47 ~~3) Carbon 351~~
48 ~~4) Davis 633~~
49 ~~5) Duchesne 409~~
50 ~~6) Emery 337~~
51 ~~7) Grand 325~~
52 ~~8) Iron 590~~
53 ~~9) Juab 378~~
54 ~~10) Kane 270~~
55 ~~11) Millard 587~~
56 ~~12) Salt Lake 537~~
57 ~~13) Sanpete 454~~
58 ~~14) Sevier 479~~
59 ~~15) Summit 385~~
60 ~~16) Tooele 375~~
61 ~~17) Utah 555~~
62 ~~18) Wasatch 408~~
63 ~~19) Washington 465~~
64 ~~20) Weber 605]~~
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<u>TABLE 2</u>	
<u>Irrigated II</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Box Elder</u>	<u>\$610</u>
<u>Cache</u>	<u>\$507</u>

<u>Carbon</u>	<u>\$360</u>
<u>Davis</u>	<u>\$646</u>
<u>Duchesne</u>	<u>\$418</u>
<u>Emery</u>	<u>\$345</u>
<u>Grand</u>	<u>\$333</u>
<u>Iron</u>	<u>\$604</u>
<u>Juab</u>	<u>\$386</u>
<u>Kane</u>	<u>\$277</u>
<u>Millard</u>	<u>\$600</u>
<u>Salt Lake</u>	<u>\$546</u>
<u>Sanpete</u>	<u>\$465</u>
<u>Sevier</u>	<u>\$490</u>
<u>Summit</u>	<u>\$395</u>
<u>Tooele</u>	<u>\$384</u>
<u>Utah</u>	<u>\$566</u>
<u>Wasatch</u>	<u>\$419</u>
<u>Washington</u>	<u>\$477</u>
<u>Weber</u>	<u>\$620</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

- 1) Beaver 513
- 2) Box Elder 472
- 3) Cache 376
- 4) Carbon 235
- 5) Davis 510
- 6) Duchesne 287
- 7) Emery 211
- 8) Garfield 177
- 9) Grand 206
- 10) Iron 468
- 11) Juab 255
- 12) Kane 149
- 13) Millard 464
- 14) Morgan 324
- 15) Piute 280
- 16) Rich 149
- 17) Salt Lake 410
- 18) San Juan 151
- 19) Sanpete 334
- 20) Sevier 356

93 — 21) Summit — 264
 94 — 22) Tooele — 251
 95 — 23) Uintah — 310
 96 — 24) Utah — 427
 97 — 25) Wasatch — 283
 98 — 26) Washington — 342
 99 — 27) Wayne — 275
 100 — 28) Weber — 481]
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<u>TABLE 3</u> <u>Irrigated III</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$515</u>
<u>Box Elder</u>	<u>\$479</u>
<u>Cache</u>	<u>\$384</u>
<u>Carbon</u>	<u>\$241</u>
<u>Davis</u>	<u>\$521</u>
<u>Duchesne</u>	<u>\$294</u>
<u>Emery</u>	<u>\$216</u>
<u>Garfield</u>	<u>\$181</u>
<u>Grand</u>	<u>\$211</u>
<u>Iron</u>	<u>\$479</u>
<u>Juab</u>	<u>\$261</u>
<u>Kane</u>	<u>\$153</u>
<u>Millard</u>	<u>\$474</u>
<u>Morgan</u>	<u>\$333</u>
<u>Piute</u>	<u>\$287</u>
<u>Rich</u>	<u>\$153</u>
<u>Salt Lake</u>	<u>\$417</u>
<u>San Juan</u>	<u>\$153</u>
<u>Sanpete</u>	<u>\$342</u>
<u>Sevier</u>	<u>\$364</u>
<u>Summit</u>	<u>\$271</u>
<u>Tooele</u>	<u>\$257</u>
<u>Uintah</u>	<u>\$317</u>
<u>Utah</u>	<u>\$436</u>
<u>Wasatch</u>	<u>\$290</u>
<u>Washington</u>	<u>\$351</u>
<u>Wayne</u>	<u>\$282</u>
<u>Weber</u>	<u>\$493</u>

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

1) Beaver	423
2) Box Elder	391
3) Cache	292
4) Carbon	150
5) Daggett	159
6) Davis	425
7) Duchesne	201
8) Emery	132
9) Garfield	95
10) Grand	125
11) Iron	383
12) Juab	169
13) Kane	66
14) Millard	377
15) Morgan	240
16) Piute	195
17) Rich	68
18) Salt Lake	317
19) San Juan	68
20) Sanpete	250
21) Sevier	273
22) Summit	181
23) Tooele	171
24) Uintah	230
25) Utah	342
26) Wasatch	201
27) Washington	258
28) Wayne	194
29) Weber	393]

<u>TABLE 4</u> <u>Irrigated IV</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$425</u>
<u>Box Elder</u>	<u>\$397</u>
<u>Cache</u>	<u>\$298</u>
<u>Carbon</u>	<u>\$154</u>
<u>Daggett</u>	<u>\$163</u>
<u>Davis</u>	<u>\$434</u>
<u>Duchesne</u>	<u>\$206</u>
<u>Emery</u>	<u>\$135</u>
<u>Garfield</u>	<u>\$97</u>
<u>Grand</u>	<u>\$128</u>

<u>Iron</u>	<u>\$392</u>
<u>Juab</u>	<u>\$173</u>
<u>Kane</u>	<u>\$68</u>
<u>Millard</u>	<u>\$385</u>
<u>Morgan</u>	<u>\$247</u>
<u>Piute</u>	<u>\$200</u>
<u>Rich</u>	<u>\$70</u>
<u>Salt Lake</u>	<u>\$322</u>
<u>San Juan</u>	<u>\$69</u>
<u>Sanpete</u>	<u>\$256</u>
<u>Sevier</u>	<u>\$279</u>
<u>Summit</u>	<u>\$186</u>
<u>Tooele</u>	<u>\$175</u>
<u>Uintah</u>	<u>\$235</u>
<u>Utah</u>	<u>\$349</u>
<u>Wasatch</u>	<u>\$206</u>
<u>Washington</u>	<u>\$264</u>
<u>Wayne</u>	<u>\$199</u>
<u>Weber</u>	<u>\$402</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:

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[TABLE 5
Fruit Orchards

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1) Beaver 451

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2) Box Elder 489

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3) Cache 451

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4) Carbon 451

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5) Davis 493

151

6) Duchesne 451

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7) Emery 451

153

8) Garfield 451

154

9) Grand 451

155

10) Iron 451

156

11) Juab 451

157

12) Kane 451

158

13) Millard 451

159

14) Morgan 451

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15) Piute 451

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16) Salt Lake 451

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17) San Juan 451

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18) Sanpete 451

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19) Sevier 451

165 — 20) Summit — 451
 166 — 21) Tooele — 451
 167 — 22) Uintah — 451
 168 — 23) Utah — 496
 169 — 24) Wasatch — 451
 170 — 25) Washington — 534
 171 — 26) Wayne — 451
 172 — 27) Weber — 493]
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<u>TABLE 5</u> <u>Fruit Orchards</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$396</u>
<u>Box Elder</u>	<u>\$430</u>
<u>Cache</u>	<u>\$396</u>
<u>Carbon</u>	<u>\$396</u>
<u>Davis</u>	<u>\$433</u>
<u>Duchesne</u>	<u>\$396</u>
<u>Emery</u>	<u>\$396</u>
<u>Garfield</u>	<u>\$396</u>
<u>Grand</u>	<u>\$396</u>
<u>Iron</u>	<u>\$396</u>
<u>Juab</u>	<u>\$396</u>
<u>Kane</u>	<u>\$396</u>
<u>Millard</u>	<u>\$396</u>
<u>Morgan</u>	<u>\$396</u>
<u>Piute</u>	<u>\$396</u>
<u>Salt Lake</u>	<u>\$396</u>
<u>San Juan</u>	<u>\$396</u>
<u>Sanpete</u>	<u>\$396</u>
<u>Sevier</u>	<u>\$396</u>
<u>Summit</u>	<u>\$396</u>
<u>Tooele</u>	<u>\$396</u>
<u>Uintah</u>	<u>\$396</u>
<u>Utah</u>	<u>\$436</u>
<u>Wasatch</u>	<u>\$396</u>
<u>Washington</u>	<u>\$469</u>
<u>Wayne</u>	<u>\$396</u>
<u>Weber</u>	<u>\$433</u>

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

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 181 — 1) Beaver — 217
 182 — 2) Box Elder — 219
 183 — 3) Cache — 223
 184 — 4) Carbon — 111
 185 — 5) Daggett — 131
 186 — 6) Davis — 227
 187 — 7) Duchesne — 141
 188 — 8) Emery — 116
 189 — 9) Garfield — 88
 190 — 10) Grand — 113
 191 — 11) Iron — 222
 192 — 12) Juab — 130
 193 — 13) Kane — 91
 194 — 14) Millard — 164
 195 — 15) Morgan — 166
 196 — 16) Piute — 160
 197 — 17) Rich — 89
 198 — 18) Salt Lake — 201
 199 — 19) Sanpete — 164
 200 — 20) Sevier — 170
 201 — 21) Summit — 169
 202 — 22) Tooele — 155
 203 — 23) Uintah — 174
 204 — 24) Utah — 214
 205 — 25) Wasatch — 175
 206 — 26) Washington — 191
 207 — 27) Wayne — 144
 208 — 28) Weber — 258]
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TABLE 6 Meadow IV	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$218</u>
<u>Box Elder</u>	<u>\$222</u>
<u>Cache</u>	<u>\$227</u>
<u>Carbon</u>	<u>\$114</u>
<u>Daggett</u>	<u>\$134</u>
<u>Davis</u>	<u>\$232</u>
<u>Duchesne</u>	<u>\$144</u>
<u>Emery</u>	<u>\$119</u>
<u>Garfield</u>	<u>\$90</u>
<u>Grand</u>	<u>\$116</u>
<u>Iron</u>	<u>\$227</u>

<u>Juab</u>	<u>\$133</u>
<u>Kane</u>	<u>\$93</u>
<u>Millard</u>	<u>\$168</u>
<u>Morgan</u>	<u>\$171</u>
<u>Piute</u>	<u>\$164</u>
<u>Rich</u>	<u>\$91</u>
<u>Salt Lake</u>	<u>\$204</u>
<u>Sanpete</u>	<u>\$168</u>
<u>Sevier</u>	<u>\$174</u>
<u>Summit</u>	<u>\$173</u>
<u>Tooele</u>	<u>\$159</u>
<u>Uintah</u>	<u>\$178</u>
<u>Utah</u>	<u>\$218</u>
<u>Wasatch</u>	<u>\$180</u>
<u>Washington</u>	<u>\$196</u>
<u>Wayne</u>	<u>\$148</u>
<u>Weber</u>	<u>\$264</u>

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

213 (i) Dry III. The following counties shall assess Dry III property based upon the per acre
 214 values listed in TABLE 7, Dry III:

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[TABLE 7
 Dry III

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- 219 — 1) Beaver — 47
- 220 — 2) Box Elder — 80
- 221 — 3) Cache — 100
- 222 — 4) Carbon — 41
- 223 — 5) Davis — 44
- 224 — 6) Duchesne — 46
- 225 — 7) Garfield — 40
- 226 — 8) Grand — 41
- 227 — 9) Iron — 41
- 228 — 10) Juab — 44
- 229 — 11) Kane — 40
- 230 — 12) Millard — 39
- 231 — 13) Morgan — 55
- 232 — 14) Rich — 40
- 233 — 15) Salt Lake — 48
- 234 — 16) San Juan — 46
- 235 — 17) Sanpete — 46
- 236 — 18) Summit — 40
- 237 — 19) Tooele — 44

- 238 — 20) Uintah — 46
- 239 — 21) Utah — 43
- 240 — 22) Wasatch — 40
- 241 — 23) Washington — 40
- 242 — 24) Weber — 68]
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<u>TABLE 7</u>	
<u>Dry III</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$47</u>
<u>Box Elder</u>	<u>\$81</u>
<u>Cache</u>	<u>\$102</u>
<u>Carbon</u>	<u>\$42</u>
<u>Davis</u>	<u>\$45</u>
<u>Duchesne</u>	<u>\$47</u>
<u>Garfield</u>	<u>\$41</u>
<u>Grand</u>	<u>\$42</u>
<u>Iron</u>	<u>\$42</u>
<u>Juab</u>	<u>\$45</u>
<u>Kane</u>	<u>\$41</u>
<u>Millard</u>	<u>\$40</u>
<u>Morgan</u>	<u>\$57</u>
<u>Rich</u>	<u>\$41</u>
<u>Salt Lake</u>	<u>\$49</u>
<u>San Juan</u>	<u>\$47</u>
<u>Sanpete</u>	<u>\$47</u>
<u>Summit</u>	<u>\$41</u>
<u>Tooele</u>	<u>\$45</u>
<u>Uintah</u>	<u>\$47</u>
<u>Utah</u>	<u>\$44</u>
<u>Wasatch</u>	<u>\$41</u>
<u>Washington</u>	<u>\$41</u>
<u>Weber</u>	<u>\$70</u>

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

[TABLE 8
 Dry IV

- 251 — 1) Beaver — 14
- 252 — 2) Box Elder — 50
- 253 — 3) Cache — 70
- 254 — 4) Carbon — 13
- 255 — 5) Davis — 13

- 256 — 6) Duchesne — 16
- 257 — 7) Garfield — 13
- 258 — 8) Grand — 13
- 259 — 9) Iron — 13
- 260 — 10) Juab — 13
- 261 — 11) Kane — 13
- 262 — 12) Millard — 12
- 263 — 13) Morgan — 22
- 264 — 14) Rich — 13
- 265 — 15) Salt Lake — 15
- 266 — 16) San Juan — 17
- 267 — 17) Sanpete — 16
- 268 — 18) Summit — 13
- 269 — 19) Tooele — 13
- 270 — 20) Uintah — 16
- 271 — 21) Utah — 13
- 272 — 22) Wasatch — 13
- 273 — 23) Washington — 12
- 274 — 24) Weber — 37]
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<u>TABLE 8</u>	
<u>Dry IV</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$14</u>
<u>Box Elder</u>	<u>\$51</u>
<u>Cache</u>	<u>\$71</u>
<u>Carbon</u>	<u>\$13</u>
<u>Davis</u>	<u>\$13</u>
<u>Duchesne</u>	<u>\$16</u>
<u>Garfield</u>	<u>\$13</u>
<u>Grand</u>	<u>\$13</u>
<u>Iron</u>	<u>\$13</u>
<u>Juab</u>	<u>\$13</u>
<u>Kane</u>	<u>\$13</u>
<u>Millard</u>	<u>\$12</u>
<u>Morgan</u>	<u>\$23</u>
<u>Rich</u>	<u>\$13</u>
<u>Salt Lake</u>	<u>\$15</u>
<u>San Juan</u>	<u>\$17</u>
<u>Sanpete</u>	<u>\$16</u>
<u>Summit</u>	<u>\$13</u>
<u>Tooele</u>	<u>\$13</u>
<u>Uintah</u>	<u>\$16</u>
<u>Utah</u>	<u>\$13</u>
<u>Wasatch</u>	<u>\$13</u>

<u>Washington</u>	<u>\$12</u>
<u>Weber</u>	<u>\$38</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:

(i) Graze 1. The following counties shall assess Graze I property based upon the per acre values listed in TABLE 9, Graze I:~~[GR I:~~

~~TABLE 9~~
~~GR I~~

- ~~1) Beaver 65~~
- ~~2) Box Elder 63~~
- ~~3) Cache 60~~
- ~~4) Carbon 44~~
- ~~5) Daggett 44~~
- ~~6) Davis 52~~
- ~~7) Duchesne 58~~
- ~~8) Emery 59~~
- ~~9) Garfield 64~~
- ~~10) Grand 65~~
- ~~11) Iron 63~~
- ~~12) Juab 55~~
- ~~13) Kane 63~~
- ~~14) Millard 64~~
- ~~15) Morgan 57~~
- ~~16) Piute 76~~
- ~~17) Rich 54~~
- ~~18) Salt Lake 62~~
- ~~19) San Juan 65~~
- ~~20) Sanpete 53~~
- ~~21) Sevier 55~~
- ~~22) Summit 60~~
- ~~23) Tooele 60~~
- ~~24) Uintah 67~~
- ~~25) Utah 56~~
- ~~26) Wasatch 44~~
- ~~27) Washington 54~~
- ~~28) Wayne 74~~
- ~~29) Weber 60]~~

<u>TABLE 9</u>	
<u>Graze I</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$65</u>
<u>Box Elder</u>	<u>\$64</u>

<u>Cache</u>	<u>\$61</u>
<u>Carbon</u>	<u>\$45</u>
<u>Daggett</u>	<u>\$45</u>
<u>Davis</u>	<u>\$53</u>
<u>Duchesne</u>	<u>\$59</u>
<u>Emery</u>	<u>\$60</u>
<u>Garfield</u>	<u>\$66</u>
<u>Grand</u>	<u>\$67</u>
<u>Iron</u>	<u>\$65</u>
<u>Juab</u>	<u>\$56</u>
<u>Kane</u>	<u>\$65</u>
<u>Millard</u>	<u>\$65</u>
<u>Morgan</u>	<u>\$59</u>
<u>Piute</u>	<u>\$78</u>
<u>Rich</u>	<u>\$55</u>
<u>Salt Lake</u>	<u>\$63</u>
<u>San Juan</u>	<u>\$66</u>
<u>Sanpete</u>	<u>\$54</u>
<u>Sevier</u>	<u>\$56</u>
<u>Summit</u>	<u>\$62</u>
<u>Tooele</u>	<u>\$62</u>
<u>Uintah</u>	<u>\$69</u>
<u>Utah</u>	<u>\$57</u>
<u>Wasatch</u>	<u>\$45</u>
<u>Washington</u>	<u>\$55</u>
<u>Wayne</u>	<u>\$76</u>
<u>Weber</u>	<u>\$61</u>

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316 (ii) Graze II. The following counties shall assess Graze II property based upon the per
317 acre values listed in TABLE 10, Graze II:~~GR II:~~

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319 TABLE 10
320 GR II

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322 — 1) Beaver — 20
323 — 2) Box Elder — 20
324 — 3) Cache — 19
325 — 4) Carbon — 13
326 — 5) Daggett — 12
327 — 6) Davis — 16
328 — 7) Duchesne — 16
329 — 8) Emery — 18
330 — 9) Garfield — 19
331 — 10) Grand — 19
332 — 11) Iron — 19

333 — 12) Juab — 16
 334 — 13) Kane — 20
 335 — 14) Millard — 21
 336 — 15) Morgan — 18
 337 — 16) Piute — 21
 338 — 17) Rich — 17
 339 — 18) Salt Lake — 18
 340 — 19) San Juan — 22
 341 — 20) Sanpete — 15
 342 — 21) Sevier — 15
 343 — 22) Summit — 17
 344 — 23) Tooele — 17
 345 — 24) Uintah — 23
 346 — 25) Utah — 20
 347 — 26) Wasatch — 14
 348 — 27) Washington — 18
 349 — 28) Wayne — 23
 350 — 29) Weber — 17]
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<u>TABLE 10</u>	
<u>Graze II</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$20</u>
<u>Box Elder</u>	<u>\$20</u>
<u>Cache</u>	<u>\$19</u>
<u>Carbon</u>	<u>\$13</u>
<u>Daggett</u>	<u>\$12</u>
<u>Davis</u>	<u>\$16</u>
<u>Duchesne</u>	<u>\$16</u>
<u>Emery</u>	<u>\$18</u>
<u>Garfield</u>	<u>\$19</u>
<u>Grand</u>	<u>\$19</u>
<u>Iron</u>	<u>\$19</u>
<u>Juab</u>	<u>\$16</u>
<u>Kane</u>	<u>\$21</u>
<u>Millard</u>	<u>\$21</u>
<u>Morgan</u>	<u>\$19</u>
<u>Piute</u>	<u>\$22</u>
<u>Rich</u>	<u>\$17</u>
<u>Salt Lake</u>	<u>\$18</u>
<u>San Juan</u>	<u>\$22</u>
<u>Sanpete</u>	<u>\$15</u>
<u>Sevier</u>	<u>\$15</u>
<u>Summit</u>	<u>\$17</u>
<u>Tooele</u>	<u>\$17</u>

<u>Uintah</u>	<u>\$24</u>
<u>Utah</u>	<u>\$20</u>
<u>Wasatch</u>	<u>\$14</u>
<u>Washington</u>	<u>\$18</u>
<u>Wayne</u>	<u>\$24</u>
<u>Weber</u>	<u>\$17</u>

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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:~~[GR-III:~~

TABLE 11
GR-III

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

<u>TABLE 11</u>	
<u>Graze III</u>	
<u>County</u>	<u>Per Acre Value</u>

<u>Beaver</u>	<u>\$15</u>
<u>Box Elder</u>	<u>\$14</u>
<u>Cache</u>	<u>\$12</u>
<u>Carbon</u>	<u>\$11</u>
<u>Daggett</u>	<u>\$10</u>
<u>Davis</u>	<u>\$11</u>
<u>Duchesne</u>	<u>\$12</u>
<u>Emery</u>	<u>\$12</u>
<u>Garfield</u>	<u>\$13</u>
<u>Grand</u>	<u>\$13</u>
<u>Iron</u>	<u>\$13</u>
<u>Juab</u>	<u>\$12</u>
<u>Kane</u>	<u>\$13</u>
<u>Millard</u>	<u>\$13</u>
<u>Morgan</u>	<u>\$11</u>
<u>Piute</u>	<u>\$15</u>
<u>Rich</u>	<u>\$11</u>
<u>Salt Lake</u>	<u>\$13</u>
<u>San Juan</u>	<u>\$14</u>
<u>Sanpete</u>	<u>\$12</u>
<u>Sevier</u>	<u>\$12</u>
<u>Summit</u>	<u>\$12</u>
<u>Tooele</u>	<u>\$12</u>
<u>Uintah</u>	<u>\$16</u>
<u>Utah</u>	<u>\$12</u>
<u>Wasatch</u>	<u>\$11</u>
<u>Washington</u>	<u>\$11</u>
<u>Wayne</u>	<u>\$15</u>
<u>Weber</u>	<u>\$12</u>

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

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TABLE 12
GR IV

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- 396 ~~1) Beaver 5~~
- 397 ~~2) Box Elder 5~~
- 398 ~~3) Cache 5~~
- 399 ~~4) Carbon 5~~
- 400 ~~5) Daggett 5~~
- 401 ~~6) Davis 5~~
- 402 ~~7) Duchesne 5~~
- 403 ~~8) Emery 5~~

404 — 9) Garfield — 5
 405 — 10) Grand — 5
 406 — 11) Iron — 5
 407 — 12) Juab — 5
 408 — 13) Kane — 5
 409 — 14) Millard — 5
 410 — 15) Morgan — 5
 411 — 16) Piute — 5
 412 — 17) Rich — 5
 413 — 18) Salt Lake — 5
 414 — 19) San Juan — 5
 415 — 20) Sanpete — 5
 416 — 21) Sevier — 5
 417 — 22) Summit — 5
 418 — 23) Tooele — 5
 419 — 24) Uintah — 5
 420 — 25) Utah — 5
 421 — 26) Wasatch — 5
 422 — 27) Washington — 5
 423 — 28) Wayne — 5
 424 — 29) Weber — 5]
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<u>TABLE 12</u>	
<u>Graze IV</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$5</u>
<u>Box Elder</u>	<u>\$5</u>
<u>Cache</u>	<u>\$5</u>
<u>Carbon</u>	<u>\$5</u>
<u>Daggett</u>	<u>\$5</u>
<u>Davis</u>	<u>\$5</u>
<u>Duchesne</u>	<u>\$5</u>
<u>Emery</u>	<u>\$5</u>
<u>Garfield</u>	<u>\$5</u>
<u>Grand</u>	<u>\$5</u>
<u>Iron</u>	<u>\$5</u>
<u>Juab</u>	<u>\$5</u>
<u>Kane</u>	<u>\$5</u>
<u>Millard</u>	<u>\$5</u>
<u>Morgan</u>	<u>\$5</u>
<u>Piute</u>	<u>\$5</u>
<u>Rich</u>	<u>\$5</u>
<u>Salt Lake</u>	<u>\$5</u>
<u>San Juan</u>	<u>\$5</u>
<u>Sanpete</u>	<u>\$5</u>

<u>Sevier</u>	<u>\$5</u>
<u>Summit</u>	<u>\$5</u>
<u>Tooele</u>	<u>\$5</u>
<u>Uintah</u>	<u>\$5</u>
<u>Utah</u>	<u>\$5</u>
<u>Wasatch</u>	<u>\$5</u>
<u>Washington</u>	<u>\$5</u>
<u>Wayne</u>	<u>\$5</u>
<u>Weber</u>	<u>\$5</u>

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

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433 —All Counties— 5]

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<u>TABLE 13</u> <u>Nonproductive Land</u>	
<u>County</u>	<u>Per Acre Value</u>
<u>Beaver</u>	<u>\$5</u>
<u>Box Elder</u>	<u>\$5</u>
<u>Cache</u>	<u>\$5</u>
<u>Carbon</u>	<u>\$5</u>
<u>Daggett</u>	<u>\$5</u>
<u>Davis</u>	<u>\$5</u>
<u>Duchesne</u>	<u>\$5</u>
<u>Emery</u>	<u>\$5</u>
<u>Garfield</u>	<u>\$5</u>
<u>Grand</u>	<u>\$5</u>
<u>Iron</u>	<u>\$5</u>
<u>Juab</u>	<u>\$5</u>
<u>Kane</u>	<u>\$5</u>
<u>Millard</u>	<u>\$5</u>
<u>Morgan</u>	<u>\$5</u>
<u>Piute</u>	<u>\$5</u>
<u>Rich</u>	<u>\$5</u>
<u>Salt Lake</u>	<u>\$5</u>
<u>San Juan</u>	<u>\$5</u>
<u>Sanpete</u>	<u>\$5</u>
<u>Sevier</u>	<u>\$5</u>
<u>Summit</u>	<u>\$5</u>
<u>Tooele</u>	<u>\$5</u>

<u>Uintah</u>	<u>\$5</u>
<u>Utah</u>	<u>\$5</u>
<u>Wasatch</u>	<u>\$5</u>
<u>Washington</u>	<u>\$5</u>
<u>Wayne</u>	<u>\$5</u>
<u>Weber</u>	<u>\$5</u>

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(3) This rule shall be implemented and become binding beginning January 1, 2022.

KEY: taxation, personal property, property tax, appraisals

Date of Last Change: 2021 [~~November 30, 2020~~]

Notice of Continuation: November 10, 2016

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