

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

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

**R884-24P-53. [2022]2023 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	
County	Per Acre Value
Box Elder	<del>[\$694]</del> <u>\$680</u>
Cache	<del>[\$594]</del> <u>\$588</u>
Carbon	\$453
Davis	<del>[\$735]</del> <u>\$724</u>
Emery	\$429
Iron	<del>[\$689]</del> <u>\$688</u>
Kane	\$358
Millard	<del>[\$683]</del> <u>\$681</u>
Salt Lake	<del>[\$636]</del> <u>\$618</u>
Utah	<del>[\$656]</del> <u>\$649</u>
Washington	<del>[\$560]</del> <u>\$559</u>
Weber	<del>[\$708]</del> <u>\$705</u>

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

TABLE 2 Irrigated II	
County	Per Acre Value
<u>Beaver</u>	<u>\$515</u>
Box Elder	<del>[\$610]</del> <u>\$598</u>
Cache	<del>[\$507]</del> <u>\$502</u>
Carbon	<del>[\$360]</del> <u>\$359</u>

Davis	<del>[\$646]</del> <u>\$637</u>
Duchesne	\$418
Emery	\$345
Grand	<del>[\$333]</del> <u>\$332</u>
Iron	\$604
Juab	<del>[\$386]</del> <u>\$383</u>
Kane	\$277
Millard	<del>[\$600]</del> <u>\$598</u>
Salt Lake	<del>[\$546]</del> <u>\$531</u>
Sanpete	\$465
Sevier	\$490
Summit	<del>[\$395]</del> <u>\$394</u>
Tooele	<del>[\$384]</del> <u>\$383</u>
Utah	<del>[\$566]</del> <u>\$560</u>
Wasatch	<del>[\$419]</del> <u>\$418</u>
Washington	<del>[\$477]</del> <u>\$476</u>
Weber	<del>[\$620]</del> <u>\$618</u>

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

TABLE 3 Irrigated III	
County	Per Acre Value
Beaver	<del>[\$515]</del> <u>\$425</u>
Box Elder	<del>[\$479]</del> <u>\$469</u>
Cache	<del>[\$384]</del> <u>\$380</u>
Carbon	\$241
Davis	<del>[\$524]</del> <u>\$513</u>
Duchesne	\$294
Emery	\$216
Garfield	\$181
Grand	\$211
Iron	\$479
Juab	<del>[\$264]</del> <u>\$259</u>
Kane	\$153
Millard	<del>[\$474]</del> <u>\$473</u>
Morgan	\$333
Piute	\$287
Rich	\$153
Salt Lake	<del>[\$417]</del> <u>\$405</u>
San Juan	<del>[\$153]</del> <u>\$146</u>
Sanpete	\$342
Sevier	\$364
Summit	<del>[\$274]</del> <u>\$270</u>

Tooele	\$257
Uintah	\$317
Utah	<del>[\$436]</del> <u>\$431</u>
Wasatch	\$290
Washington	<del>[\$354]</del> <u>\$350</u>
Wayne	\$282
Weber	<del>[\$493]</del> <u>\$491</u>

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

TABLE 4 Irrigated IV	
County	Per Acre Value
Beaver	<del>[\$425]</del> <u>\$351</u>
Box Elder	<del>[\$397]</del> <u>\$389</u>
Cache	<del>[\$298]</del> <u>\$295</u>
Carbon	\$154
Daggett	\$163
Davis	<del>[\$434]</del> <u>\$427</u>
Duchesne	\$206
Emery	\$135
Garfield	\$97
Grand	\$128
Iron	\$392
Juab	<del>[\$473]</del> <u>\$171</u>
Kane	\$68
Millard	<del>[\$385]</del> <u>\$384</u>
Morgan	\$247
Piute	\$200
Rich	\$70
Salt Lake	<del>[\$322]</del> <u>\$313</u>
San Juan	<del>[\$69]</del> <u>\$66</u>
Sanpete	\$256
Sevier	\$279
Summit	<del>[\$186]</del> <u>\$185</u>
Tooele	\$175
Uintah	\$235
Utah	<del>[\$349]</del> <u>\$345</u>
Wasatch	\$206
Washington	\$264
Wayne	\$199
Weber	<del>[\$402]</del> <u>\$401</u>

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

TABLE 5 Fruit Orchards	
County	Per Acre Value
Beaver	<del>[\$396]</del> \$311
Box Elder	<del>[\$430]</del> \$338
Cache	<del>[\$396]</del> \$311
Carbon	<del>[\$396]</del> \$311
Davis	<del>[\$433]</del> \$340
Duchesne	<del>[\$396]</del> \$311
Emery	<del>[\$396]</del> \$311
Garfield	<del>[\$396]</del> \$311
Grand	<del>[\$396]</del> \$311
Iron	<del>[\$396]</del> \$311
Juab	<del>[\$396]</del> \$311
Kane	<del>[\$396]</del> \$311
Millard	<del>[\$396]</del> \$311
Morgan	<del>[\$396]</del> \$311
Piute	<del>[\$396]</del> \$311
Salt Lake	<del>[\$396]</del> \$311
San Juan	<del>[\$396]</del> \$311
Sanpete	<del>[\$396]</del> \$311
Sevier	<del>[\$396]</del> \$311
Summit	<del>[\$396]</del> \$311
Tooele	<del>[\$396]</del> \$311
Uintah	<del>[\$396]</del> \$311
Utah	<del>[\$436]</del> \$343
Wasatch	<del>[\$396]</del> \$311
Washington	<del>[\$469]</del> \$369
Wayne	<del>[\$396]</del> \$311
Weber	<del>[\$433]</del> \$340

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

TABLE 6 Meadow IV	
County	Per Acre Value
Beaver	\$218
Box Elder	<del>[\$222]</del> \$218
Cache	<del>[\$227]</del> \$225
Carbon	\$114
Daggett	\$134
Davis	<del>[\$232]</del> \$229
Duchesne	\$144
Emery	\$119

Garfield	\$90
Grand	\$116
Iron	\$227
Juab	<del>[\$133]</del> <u>\$132</u>
Kane	\$93
Millard	<del>[\$168]</del> <u>\$167</u>
Morgan	\$171
Piute	\$164
Rich	\$91
Salt Lake	<del>[\$204]</del> <u>\$198</u>
Sanpete	\$168
Sevier	\$174
Summit	\$173
Tooele	\$159
Uintah	\$178
Utah	<del>[\$218]</del> <u>\$216</u>
Wasatch	\$180
Washington	\$196
Wayne	\$148
Weber	<del>[\$264]</del> <u>\$263</u>

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

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

III:

TABLE 7 Dry III	
County	Per Acre Value
Beaver	\$47
Box Elder	<del>[\$81]</del> <u>\$79</u>
Cache	<del>[\$102]</del> <u>\$101</u>
Carbon	\$42
Davis	<del>[\$45]</del> <u>\$44</u>
Duchesne	\$47
Garfield	\$41
Grand	\$42
Iron	\$42
Juab	\$45
Kane	\$41
Millard	\$40
Morgan	\$57
Rich	\$41
Salt Lake	<del>[\$49]</del> <u>\$48</u>
San Juan	<del>[\$47]</del> <u>\$45</u>
Sanpete	\$47

Summit	\$41
Tooele	\$45
Uintah	\$47
Utah	\$44
Wasatch	\$41
Washington	\$41
Weber	\$70

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

TABLE 8 Dry IV	
County	Per Acre Value
Beaver	\$14
Box Elder	<del>[\$51]</del> \$50
Cache	<del>[\$71]</del> \$70
Carbon	\$13
Davis	\$13
Duchesne	\$16
Garfield	\$13
Grand	\$13
Iron	\$13
Juab	\$13
Kane	\$13
Millard	\$12
Morgan	\$23
Rich	\$13
Salt Lake	\$15
San Juan	\$17
Sanpete	\$16
Summit	\$13
Tooele	\$13
Uintah	\$16
Utah	\$13
Wasatch	\$13
Washington	\$12
Weber	\$38

(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:

TABLE 9 Graze I	
County	Per Acre Value

Beaver	\$65
Box Elder	<del>[\$64]</del> \$63
Cache	<del>[\$64]</del> \$60
Carbon	\$45
Daggett	\$45
Davis	<del>[\$53]</del> \$52
Duchesne	\$59
Emery	\$60
Garfield	\$66
Grand	\$67
Iron	\$65
Juab	\$56
Kane	\$65
Millard	\$65
Morgan	\$59
Piute	\$78
Rich	\$55
Salt Lake	<del>[\$63]</del> \$61
San Juan	<del>[\$66]</del> \$63
Sanpete	\$54
Sevier	\$56
Summit	\$62
Tooele	\$62
Uintah	\$69
Utah	<del>[\$57]</del> \$56
Wasatch	\$45
Washington	\$55
Wayne	\$76
Weber	\$61

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

TABLE 10 Graze II	
County	Per Acre Value
Beaver	\$20
Box Elder	\$20
Cache	\$19
Carbon	\$13
Daggett	\$12
Davis	\$16
Duchesne	\$16
Emery	\$18
Garfield	\$19

Grand	\$19
Iron	\$19
Juab	\$16
Kane	\$21
Millard	\$21
Morgan	\$19
Piute	\$22
Rich	\$17
Salt Lake	<del>[\$18]</del> \$17
San Juan	<del>[\$22]</del> \$21
Sanpete	\$15
Sevier	\$15
Summit	\$17
Tooele	\$17
Uintah	\$24
Utah	\$20
Wasatch	\$14
Washington	\$18
Wayne	\$24
Weber	\$17

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

TABLE 11 Graze III	
County	Per Acre Value
Beaver	\$15
Box Elder	\$14
Cache	\$12
Carbon	\$11
Daggett	\$10
Davis	\$11
Duchesne	\$12
Emery	\$12
Garfield	\$13
Grand	\$13
Iron	\$13
Juab	\$12
Kane	\$13
Millard	\$13
Morgan	\$11
Piute	\$15
Rich	\$11
Salt Lake	\$13



San Juan	<del>[\$14]</del> \$13
Sanpete	\$12
Sevier	\$12
Summit	\$12
Tooele	\$12
Uintah	\$16
Utah	\$12
Wasatch	\$11
Washington	\$11
Wayne	\$15
Weber	\$12

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

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

Wayne	\$5
Weber	\$5

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

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

(3) This rule shall be implemented and become binding beginning January 1, ~~2022~~2023.

**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-**

79 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-  
80 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-  
81 702; 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-  
82 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  
83 through 59-2-1109; 59-2-1113; 59-2-1115; 59-2-1202; 59-2-1202(5); 59-2-1302; 59-2-1303; 59-  
84 2-1308.5; 59-2-1317; 59-2-1328; 59-2-1330; 59-2-1347; 59-2-1351; 59-2-1365; 59-2-1703