

FARMLAND ASSESSMENT ACT AMENDMENTS

2015 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Michael E. Noel

Senate Sponsor: _____

LONG TITLE

General Description:

This bill amends provisions related to the Farmland Assessment Act.

Highlighted Provisions:

This bill:

- addresses certain changes in the ownership of land as a result of a tax sale or foreclosure for purposes of the Farmland Assessment Act.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-509, as last amended by Laws of Utah 2002, Chapter 141

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-509** is amended to read:

59-2-509. Change of ownership or legal description.

(1) Subject to the other provisions of this section, land assessed under this part may continue to be assessed under this part if the land continues to comply with the requirements of this part, regardless of whether the land continues to have:



- 28 (a) the same owner; or
- 29 (b) legal description.
- 30 (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the
- 31 rollback tax as provided in [~~Section 59-2-506~~] this part if the land is withdrawn from this part.
- 32 (3) Notwithstanding Subsection (1), land is withdrawn from this part if:
- 33 (a) there is a change in:
- 34 (i) the ownership of the land; or
- 35 (ii) the legal description of the land; and
- 36 (b) after a change described in Subsection (3)(a):
- 37 (i) the land does not meet the requirements of Section 59-2-503; or
- 38 (ii) an owner of the land fails to submit a new application for assessment as provided in
- 39 Section 59-2-508.
- 40 (4) An application required by [~~this section~~] Subsection (3)(b)(ii) shall be submitted
- 41 within 120 days after the day on which there is a change described in Subsection (3)(a).
- 42 (5) (a) Notwithstanding any other provision of this part, land assessed under this part is
- 43 not considered to be withdrawn from this part if:
- 44 (i) there is a change in the ownership of the land as the result of a tax sale under this
- 45 chapter or a foreclosure; and
- 46 (ii) after the change in the ownership of the land, the land meets the requirements for
- 47 assessment under this part.
- 48 (b) If a person becomes the owner of land as a result of a tax sale under this chapter or
- 49 a foreclosure, the person shall submit a new application for assessment only if the county
- 50 assessor requests the person to submit a new application in writing.

Legislative Review Note
as of 1-30-15 3:58 PM

Office of Legislative Research and General Counsel