The Utah Farmland Assessment Act

Carbon County

The Utah Farmland Assessment Act (FAA, also called the Greenbelt Act) allows qualifying agricultural property to be assessed and taxed based upon its productive capability instead of the prevailing market value. This unique method of assessment is vital to agriculture operations in close proximity to expanding urban areas, where taxing agricultural property at market value could make farming operations economically prohibitive.

How is productive value determined?

Productive values are established by the Utah State Tax Commission with the assistance of a five-member Farmland Assessment Advisory Committee and Utah State University. Productive values apply statewide and are based upon income and expense factors associated with agriculture activities. These factors are expressed in terms of value per acre for specific land classifications.

How is land classified?

Land is classified according to its capability of producing crops or forage. Capability is dependent upon soil type, topography, availability of irrigation water, growing season, and other factors. The County Assessor classifies all agricultural land in the county based on Natural Resource Conservation Service Soil Surveys and guidelines provided by the Tax Commission. The general classifications of agricultural land are irrigated, dryland, grazing land, orchard and meadow. If you disagree with your land classification, you can appeal to your county board of equalization for re-classification.

What does it take to qualify?

Private farmland can qualify for assessment and taxation under the Farmland Assessment Act if the land:

- *is at least five contiguous acres in area. Land less than five acres may qualify where devoted to agricultural use in conjunction with other eligible acreage under identical legal ownership. Land used in connection with the farmhouse, such as landscaping, etc. cannot be included in the acreage for FAA eligibility.*
- *is actively devoted to agricultural use, and the operation is managed in such a way that there is a reasonable expectation of profit;*
- *has been devoted to agricultural use for at least two successive years immediately preceding the tax year in which application is made; and*
- *meets average annual (per acre) production requirements.*

Production Requirement Defined

To qualify for the Farmland Assessment Act land must produce in excess of 50 percent of the average agricultural production per acre for the given type of land and the given county or area. To determine production levels the County Assessor will use the following sources: the most recent publication of Utah Agricultural Statistics; crop and enterprise budgets published by Utah State University; or standards established by the Tax Commission. Examples: (1) A farmer grows alfalfa. The average annual production of alfalfa in his area is four tons per acre per year. To qualify he must produce more than two tons per acre per year. (2) A rancher has 10 acres of irrigated pasture which would reasonably carry 10 cows or 50 sheep through the grazing season. To qualify he will need to graze more than five head of cattle or 25 sheep.

Exceptions

The acreage requirement may be waived if the owner can show that 80 percent or more of the owner's, purchaser's, or lessee's income is derived from agricultural products produced on the land or failure to meet the 5 acre requirement arose solely out of an eminent domain proceeding.
The production requirement may be waived if the owner shows that the property has been in agricultural use for the previous two years and that failure to meet the production requirement in a particular year was due to no fault or act of the owner, purchaser, or lessee.
The production requirement will be waived if the land is involved in a bonafide range improvement program, crop rotation program, or other similarly accepted agricultural practice which does not give reasonable opportunity to satisfy the production level requirement.

Application deadlines

New applications for assessment and taxation under the Utah Farmland Assessment Act must be submitted by May 1 of the tax year in which assessment is requested. Applications necessary because of ownership change, legal description change, assessor request, etc., can be filed anytime.

How do I apply?

An application for assessment and taxation of agricultural land under the FAA can be obtained from your County Assessor. This application should be completed and returned to the County Assessor. Supporting documentation may be required such as federal tax returns, affidavits, lease agreements, sales receipts, production records, etc. which show the production requirement has been met for the preceding two years.

Who may apply?

Any owner of agricultural land may apply for assessment and taxation under the Farmland Assessment Act.

Can Leased Land Qualify?

Leased land can qualify for assessment and taxation under the FAA if the acreage requirement is met and the production requirement is satisfied. A purchaser or lessee may qualify the land by submitting, along with the application from the owner, documents certifying that the production levels have been satisfied.

What happens when land is withdrawn from FAA?

When land becomes ineligible for farmland assessment (such as when it is developed or goes into non-use), the owner becomes subject to what is known as a rollback tax. The rollback tax is the difference between the taxes paid while on greenbelt and the taxes which would have been paid had the property been assessed at market value. In determining the amount of rollback tax due, a maximum of five years preceding the change in use will be used. The tax rate for each of the years in question will be applied to determine the tax amount.

How do I make application to get my land assessed under the FAA law?

To obtain more information regarding the FAA law, please contact the ***Carbon County Assessor's Office. Phone: 435-636-3248 or Fax: 435-636-3232***

2011 FAA Taxable Valuations Per Acre

County	Irrigated lands				Orchard lands				Meadow	Dry farm lands		Grazing lands				Non
	I	II	III	IV	I	II	III	IV	IV	III	IV	I	II	III	IV	Prod
Beaver	0	0	596	490	620	620	620	620	245	55	17	73	23	17	6	5
Box Elder	840	738	581	480	675	675	675	675	260	97	61	74	23	17	5	5
Cache	730	623	471	365	620	620	620	620	270	125	87	72	23	16	5	5
Carbon	545	433	287	185	620	620	620	620	130	52	16	52	16	13	5	5
Daggett	0	0	0	205	0	0	0	0	160	0	0	55	15	12	5	5
Davis	880	773	622	520	678	678	678	678	270	53	16	61	19	13	5	5
Duchesne	0	508	357	250	620	620	620	620	165	57	21	70	23	14	5	5
Emery	525	423	267	165	620	620	620	620	140	0	0	73	22	15	6	5
Garfield	0	0	222	120	620	620	620	620	105	52	16	78	24	17	5	5
Grand	0	407	256	155	620	620	620	620	135	52	16	79	23	16	6	5
Iron	840	738	587	480	620	620	620	620	262	52	16	75	23	16	6	5
Juab	0	458	307	205	620	620	620	620	150	52	16	65	19	14	5	5
Kane	440	338	187	85	620	620	620	620	110	52	16	76	25	16	5	5
Millard	830	728	577	470	620	620	620	620	195	50	15	78	25	17	5	5
Morgan	0	0	406	300	620	620	620	620	197	68	31	68	22	14	6	5
Piute	0	0	351	245	620	620	620	620	192	0	0	92	28	19	6	5
Rich	0	0	187	87	0	0	0	0	107	52	16	66	21	14	5	5
Salt Lake	730	628	477	370	623	623	623	623	225	55	16	67	21	14	5	5
San Juan	0	0	182	82	620	620	620	620	0	55	18	73	24	16	5	5
Sanpete	0	563	412	310	620	620	620	620	195	57	21	64	20	14	5	5
Sevier	0	588	437	335	620	620	620	620	200	0	0	65	20	14	5	5
Summit	0	488	332	230	620	620	620	620	205	52	16	73	22	15	5	5
Tooele	0	472	316	215	620	620	620	620	187	55	16	72	22	14	5	5
Unitah	0	0	386	285	620	620	620	620	207	57	21	82	29	20	6	5
Utah	770	668	511	410	685	685	685	685	250	52	16	65	23	13	5	5
Wasatch	0	513	356	255	620	620	620	620	210	52	16	54	18	13	5	5
Washington	690	588	432	325	743	743	743	743	230	52	15	67	22	14	5	5
Wayne	0	0	347	245	620	620	620	620	175	0	0	90	29	19	5	5
Weber	835	733	582	475	673	673	673	673	305	82	47	70	21	15	6	5

Note: When a county has no acres of a given class of land a $0 taxable value is listed