



GREENBELT ROLLBACK APPEAL APPLICATION

Request for Review of Farmland Assessment Act Status

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UTAH COUNTY BOARD OF EQUALIZATION
100 E Center St #3600
Provo, Utah 84606

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Questions? Contact Us @
Phone (801) 851-8110, opt 3
Email: boe@utahcounty.gov

IMPORTANT INFORMATION ABOUT APPEALING YOUR NOTICE OF ROLLBACK

Properties can have their Greenbelt status removed and assessed a rollback tax if, *after being reviewed or inspected by the Assessor's FAA specialist*, one of the following conditions exist:

- Property does not appear to be in active production for up to the past year.
- Property does not meet the minimum acreage requirement of 5 acres dedicated to agricultural production, regardless of the total size of the parcel. As per UCA 59-2-507.
- Property does not have enough acreage dedicated to active production.
- Property less than 5 acres also does not meet these additional criteria:
 - Is not being used in conjunction with other qualifying property of identical ownership within Utah County.
 - Does not have a direct relationship to the total farming operation.
 - Does not make a significant contribution to the farming operation's total production; and
 - Does not meet all other requirements set forth in UCA 59-2-503
- Property less than 5 acres also does not qualify for a waiver for the following reasons:
 - Property owner or lessee does not derive 80% or more of their income from the sale of agricultural products produced on the subject parcel; or
 - The parcel was not reduced in size solely as the result of an acquisition by eminent domain or the threat of eminent domain.
- A change in ownership or change in legal description was recorded and no new application was completed by the property owner.
 - *This provision includes all ownership or legal description changes, even minor or technical changes.*
- The property owner failed to file a new application when requested by the Utah County Assessor.
- The property owner requested the parcel be withdrawn from Greenbelt.

APPELLANT/PROPERTY OWNER CONTACT INFORMATION

APPELLANT NAME(S):
BUSINESS NAME: <i>(if applicable)</i>
MAILING ADDRESS:
CITY, STATE, ZIPCODE:
PHONE NUMBER:
*EMAIL ADDRESS:

**All official notifications regarding your appeal will be sent via US Mail. Email addresses are optional. Utah County will not use email as a primary method of notification regarding your appeal. After filing an appeal, appellants should check their mail regularly until the appeal process is complete. Deadlines for appellant response to county actions are governed by the laws of the State of Utah and are strictly enforced.*

LIST OF PARCELS TO BE APPEALED

If you need to appeal more than ten parcels, please include a separate list with the information below for each parcel

PARCEL/SERIAL NUMBER	PARCEL ACREAGE	PROPERTY LAND TYPE CLASSIFICATIONS (Dryland, Graze, Irrigated, Meadow, Orchard, Non-Productive)
1. : :		(select classification)
2. : :		(select classification)
3. : :		(select classification)
4. : :		(select classification)
5. : :		(select classification)
6. : :		(select classification)
7. : :		(select classification)
8. : :		(select classification)
9. : :		(select classification)
10. : :		(select classification)

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 SCS Soil Surveys and guidelines provided by the Tax Commission. To view guidelines from the Utah State Tax Commission go to tax.utah.gov/propertytax/locally-assessed/taxable-values/ or tax.utah.gov/propertytax/locally-assessed/faq/ and review the information provided.

PLEASE PROVIDE YOUR EXPLANATION OF WHY THE ROLLBACK WAS APPLIED IN ERROR

CONTINUE ON NEXT PAGE

FILING DEADLINE AND GENERAL INSTRUCTIONS

- **ALL APPEALS MUST BE FILED *NO LATER THAN 60 DAYS FROM THE ROLLBACK BILLING DATE* LISTED ON THE GREENBELT ROLLBACK BILLING FORM SENT TO YOU BY THE UTAH COUNTY ASSESSOR.** The 60-day window is established by UCA 59-2-516. Late appeals may be filed with the Board of Equalization up to 120-days after the rollback billing date if the appellant submits a completed late petition with their application and meets the requirements set forth by the Utah State Tax Commission in Administrative Rule R884-24p for late filed appeals to the county Board of Equalization.
- **APPEALS MUST BE FILED WITH ALL EVIDENCE OR DOCUMENTATION.** The appellant is required to provide evidence or documentation that the County Assessor applied the rollback in error or in a manner contrary to current Utah State Law.
 - If production is in question, appellant must show receipts, bank statements, income/loss statements or other compelling evidence that the parcel(s) had active production for the two years prior to the rollback.
- **ALL APPEALS WILL BE HEARD BY THE BOARD OF EQUALIZATION DURING A REGULARLY SCHEDULED MEETING.** The Board of Equalization meets monthly, typically on the last Thursday of the month at 2:00 pm in the chambers of the Utah County Commission at 100 E Center St Rm 1400 in Provo, Utah. You will be notified by mail of the date/time of the meeting in which your appeal will be heard. Appellants may appear in person, by phone, or by video conference. This meeting is considered an informal hearing as witnesses are not typically placed under oath before they testify.
- **EACH APPLICATION MUST BE SIGNED IN THE OATH AND SIGNATURE SECTION ON THE NEXT PAGE BY THE PROPERTY OWNER.** Property owners may represent themselves or provide an authorized agent to represent their interests before the board.
- **THE MARKET VALUE ON WHICH THE ROLLBACK IS CALCULATED CANNOT BE APPEALED.** The only issue that may be challenged is the basis used by the Utah County Assessor to remove the parcel(s) from greenbelt and impose the rollback. Challenges to market values must be made in a timely manner on or before September 15 in the year the value was assessed. Late appeals can be made up until March 31 of the following year. After March 31, no appeal can be accepted by either the Utah County Board of Equalization or the Utah State Tax Commission. For more information about appealing market value, please visit the Valuation Appeals website at auditor.utahcounty.gov/valuation-appeals.

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

PAYMENT OF TAXES

Taxes will be due and payable as noted on the Greenbelt Rollback Billing notice 60 days after the date of the billing. Failure to pay when due will result in penalties and interest being added to the amount due.

The filing of your appeal does not stop interest and penalties while your appeal is in process. If you wish to avoid interest and penalties in the event your appeal is denied, you need to pay the full amount of the rollback on or before the expiration of the 60-days.

If your appeal is successful you will be refunded any amount paid. If you do not pay and your appeal is successful all interest and penalties will be removed with the rollback.

SUBMIT COMPLETED FORM AND ALL DOCUMENTATION TO UTAH COUNTY BOE VIA:

EMAIL: BOE@UTAHCOUNTY.GOV

US MAIL OR IN PERSON: UTAH COUNTY BOARD OF EQUALIZATION 100 E CENTER ST #3600, PROVO, UT 84606

OATH AND SIGNATURE

UNDER PENALTIES OF PERJURY, I DECLARE ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT AND COMPLETE.

SIGNATURE OF APPELLANT

DATE

UTAH COUNTY STATEMENT ON DATA PRIVACY

When a government agency requests an individual to provide personal data, the Utah Government Data Privacy Act, as found in Utah Code Title 63A, Chapter 19, requires the agency to inform the individual of the purpose for the data collection, the manner in which the data will be used, and the potential consequences of withholding the requested information. All personal data provided will be protected and maintained as confidential to the extent required by law for the program or service for which the information is submitted.

The Office of the Utah County Auditor requires the completion of these forms to evaluate your eligibility—or the eligibility of the organization you represent—to file an appeal of an assessed property value. Any personal data provided will be used solely to the extent necessary to review and determine the validity of the valuation appeal submitted to the Auditor's Office. Although submission of the requested information is voluntary, failure to provide it may result in delays or denial of the appeal. All data collected is maintained in accordance with the applicable record series and as required by Utah Code 63G-2-307.

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Complete the following pages **ONLY** if you are attempting to file an appeal **61 days or more** after the date listed on your Rollback Billing Notice.

As per UCA 59-2-516 late appeals may be filed with the Board of Equalization up to 120-days after the date listed on Rollback Billing Notice if the appellant submits a completed late petition with their application and meets the requirements set forth by the Utah State Tax Commission in Administrative Rule R884-24p for late filed appeals to the county Board of Equalization.



PETITION TO ACCEPT APPEAL AFTER FILING DEADLINE

Request to Board to Accept Late Filed Appeal

UTAH COUNTY BOARD OF EQUALIZATION

100 E Center St #3600

Provo, Utah 84606

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BUSINESS NAME: (if applicable)		
MAILING ADDRESS:		
CITY, STATE, ZIPCODE:		
PHONE NUMBER:		
*EMAIL ADDRESS:		
<i>*All official notifications regarding your appeal will be sent via US Mail. Email addresses are optional. Utah County will not use email as a primary method of notification regarding your appeal. After filing an appeal, appellants should check their mail regularly until the appeal process is complete. Deadlines for appellant response to county actions are governed by the laws of the State of Utah and are strictly enforced.</i>		

I AM FILING THIS PETITION IN SUPPORT OF MY APPEAL FOR: (check one option only)	
☒	FARMLAND ASSESSMENT ACT REVOCATION AND ROLLBACK

LIST OF PARCELS TO BE APPEALED		
If you need to appeal more than ten parcels, please include a separate list with the information below for each parcel		
PARCEL/SERIAL NUMBER	PARCEL ACREAGE	PROPERTY LAND TYPE CLASSIFICATIONS (Irrigated, Irrigated Meadow, or Irrigated Orchard only)
1. : :		(select classification)
2. : :		(select classification)
3. : :		(select classification)
4. : :		(select classification)
5. : :		(select classification)
6. : :		(select classification)
7. : :		(select classification)
8. : :		(select classification)
9. : :		(select classification)
10. : :		(select classification)

I AM PETITIONING THE BOARD TO ACCEPT THIS APPEAL AFTER THE FILING DEADLINE FOR THE FOLLOWING REASON: (check one option only)

☐	MEDICAL EMERGENCY	During the period prescribed by UCA 59-2-516, the property owner was incapable of filing an appeal as a result of a medical emergency to the property owner or an immediate family member of the property owner, and no co-owner of the property was capable of filing an appeal.
☐	DEATH OF PROPERTY OWNER	During the period prescribed by UCA 59-2-516, the property owner or an immediate family member of the property owner died, and no co-owner of the property was capable of filing an appeal.
☐	FAILURE TO NOTIFY	The county did not comply with the notification requirements of UCA 59-2-506.
☐	EXTRAORDINARY AND UNANTICIPATED CIRCUMSTANCES	The property owner was unable to file an appeal within the time period prescribed by UCA 59-2-516 because of extraordinary and unanticipated circumstances that occurred during the period prescribed in the above sections of code, and no co-owner of the property was capable of filing an appeal.

According to UCA 59-2-516 and Administrative Rule R884-24P-66

FULL EXPLANATION OF WHY THE REASON CHECKED ABOVE PREVENTED TIMELY FILING OF THIS APPEAL:

Petitioner must provide any additional documentation that supports their selected petition reason and the explanation offered above. The Board will grant or deny this petition based on the information provided by the appellant.