



GREENBELT ROLLBACK APPEAL APPLICATION
Request for Review of Farmland Assessment Act Status

UTAH COUNTY BOARD OF EQUALIZATION
111 S University Ave
Provo, Utah 84601

Questions? Contact Us @
Phone (801) 851-8110
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- The property owner requested the parcel be withdrawn from Greenbelt.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:
(if applicable)

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 <i>(Dryland, Graze, Irrigated, Meadow, Orchard, Non-Productive)</i>
1. : :		
2. : :		
3. : :		
4. : :		
5. : :		
6. : :		
7. : :		
8. : :		
9. : :		
10. : :		

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 propertytax.utah.gov/standards/standard07.pdf and review appendix 7A starting on page 24. If you disagree with your land classification, you can appeal to your county board of equalization for re-classification.

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 45 DAYS FROM THE ROLLOBACK BILLING DATE LISTED ON THE GREENBELT ROLLOBACK BILLING FORM SENT TO YOU BY THE UTAH COUNTY ASSESSOR.** The 45 day window is a hard deadline as enforced by UCA 59-2-516. Any appeal filed after 45 days cannot be accepted by the Utah County Board of Equalization. Late appeals must be filed with the Utah State Tax Commission and the appellant must show that the county denied an appellant due process through some fault of the county. Extenuating circumstances for missing the filing deadline can not be considered.
- **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 ROLLOBACK 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 www.utahcounty.gov/appeals.

IMPORTANT FINAL REMINDERS - PLEASE NOTE CAREFULLY!

Completed form and all supporting documentation must be submitted by email, mail or in-person by **no later than 45 days from the rollback billing date.**

PAYMENT OF TAXES

Taxes will be due and payable as noted on the Greenbelt Rollback Billing notice 30 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 30 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 111 S UNIVERSITY AVE, PROVO, UT 84601

OATH AND SIGNATURE

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

SIGNATURE OF APPELLANT

DATE