

URBAN FARMING ROLLBACK APPEAL APPLICATION Request for Review of Urban Farming Assessment Act Status

UTAH COUNTY BOARD OF EQUALIZATION111 S University Ave
Provo, Utah 84601

Questions? Contact Us @

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

IMPORTANT INFORMAITON ABOUT APPEALING YOUR NOTICE OF ROLLBACK

Properties can have their Urban Farming 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 (as per UCA 59-2-1703):

- Property does not appear to meet production per acre for a given county or area and a given type of land according to the first applicable of the following:
 - Production levels reported in the current publication of Utah Agricultural Statistics.
 - Current crop budgets developed and published by Utah State University.
 - The highest per acre value used for land assessed under the Farmland Assessment Act for the county in which the property is located.
- Property does not meet the minimum acreage requirement of 1 acre dedicated to urban farming, regardless
 of the total size of the parcel.
- Property less than the minimum acreage required does not qualify for a waiver if a reduction in size was not 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 the annual required statement/documentation with the Utah County Assessor on or before the deadline of January 30.
- The property owner requested the parcel be withdrawn from Urban Farming.

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.

PARC	EL/SERIAL NUMBER	PARCEL ACREAGE	PROPERTY LAND TYPE CLASSIFICATIONS (Irrigated, Irrigated Meadow, or Irrigated Orchard only)
1.	: :		
2.	: :		
3.	: :		
4.	: :		
5.	: :		
6.	: :		
7.	: :		
8.	: :		
9.	: :		
10.	: :		
PLEASE	PROVIDE YOUR EX	XPLANATION OF	WHY THE ROLLBACK WAS APPLIED IN ERROR

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

LIST OF PARCELS TO BE APPEALED

CONTINUE ON NEXT PAGE

CONTINUED FROM PREVIOUS PAGE

FILING DEADLINE AND GENERAL INSTRUCTIONS

- ALL APPEALS MUST BE FILED <u>NO LATER THAN 60 DAYS FROM THE ROLLBACK BILLING DATE LISTED</u> ON THE GREENBELT
 ROLLBACK BILLING FORM SENT TO YOU BY THE UTAH COUNTY ASSESSOR. The 60-day window is established by UCA 59-21705. 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 some 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) met the production requirements 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 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!

PAYMENT OF TAXES

<u>Taxes will be due and payable as noted on the Greenbelt Rollback Billing notice 60 days after the date of the billing</u>. 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 111 S UNIVERSITY AVE, PROVO, UT 84601

OATH AND SIGNATU	RE
UNDER PENALTIES OF PERJURY, I DECLARE ALL STATEMENTS HEREIN	AND/OR ATTACHMENTS ARE TRUE, CORRECT
AND COMPLETE.	
SIGNATURE OF APPELLANT	DATE

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

As per UCA 59-2-1713 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 EQUALIZATION111 S University Ave
Provo, Utah 84601

APPELLANT/PROPERTY OWNER CONTACT INFORMATION

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I AM F	ILING THI	S PETITIO	N IN SUPPORT C	OF MY APPEAL FOR: (check one option only)		
ι	JRBAN FAF	RMING ASS	ESSMENT ACT RE	VOCATION AND ROLLBACK		
		S TO BE AF		ude a separate list with the information below for each parcel		
PARC	EL/SERIAL	NUMBER	PARCEL ACREAGE	PROPERTY LAND TYPE CLASSIFICATIONS (Irrigated, Irrigated Meadow, or Irrigated Orchard only)		
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6.	:	:				
7.	:	:				
8.	:	:				
9.	:	:				
10.	:	:				

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MEDICAL EMERGENCY	During the period prescribed by UCA 59-2-1713, the property owner was incapable 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 propert was capable of filing an appeal.
DEATH OF PROPERTY OWNER	During the period prescribed by UCA 59-2-1713, the property owner or an immedifamily 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 59-2-1707.
EXTRAORDINARY AND UNANTICIPATED CIRCUMSTANCES	The property owner was unable to file an appeal within the time period prescribed by UCA 59-2-1713 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.

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.

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