



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

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

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 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- The property owner requested the parcel be withdrawn from Urban Farming.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.*

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 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

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 59-2-1713 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 EQUALIZATION

111 S University Ave
Provo, Utah 84601

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I AM FILING THIS PETITION IN SUPPORT OF MY APPEAL FOR: <i>(check one option only)</i>	
<input type="checkbox"/>	URBAN FARMING ASSESSMENT ACT REVOCATION AND ROLLBACK

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

