

59-2-511 Acquisition of land by governmental entity -- Requirements -- Rollback tax -- One-time in lieu fee payment -- Passage of title.

(1) For purposes of this section, "governmental entity" means:

- (a) the United States;
- (b) the state;
- (c) a political subdivision of the state, including:
 - (i) a county;
 - (ii) a city;
 - (iii) a town;
 - (iv) a school district;
 - (v) a local district; or
 - (vi) a special service district; or
- (d) an entity created by the state or the United States, including:
 - (i) an agency;
 - (ii) a board;
 - (iii) a bureau;
 - (iv) a commission;
 - (v) a committee;
 - (vi) a department;
 - (vii) a division;
 - (viii) an institution;
 - (ix) an instrumentality; or
 - (x) an office.

- (2)
- (a) Except as provided in Subsections (3) and (4), land acquired by a governmental entity is subject to the rollback tax imposed by this part if:
 - (i) prior to the governmental entity acquiring the land, the land is assessed under this part; and
 - (ii) after the governmental entity acquires the land, the land does not meet the requirements of Section 59-2-503 for assessment under this part.
 - (b) A person dedicating a public right-of-way to a governmental entity shall pay the rollback tax imposed by this part if:
 - (i) a portion of the public right-of-way is located within a subdivision as defined in Section 10-9a-103; or
 - (ii) in exchange for the dedication, the person dedicating the public right-of-way receives:
 - (A) money; or
 - (B) other consideration.

- (3)
- (a) Except as provided in Subsection (4), land acquired by a governmental entity is not subject to the rollback tax imposed by this part, but is subject to a one-time in lieu fee payment as provided in Subsection (3)(b), if:
 - (i) the governmental entity acquires the land by eminent domain;
 - (ii)
 - (A) the land is under the threat or imminence of eminent domain proceedings; and
 - (B) the governmental entity provides written notice of the proceedings to the owner;
 - (iii) the land is donated to the governmental entity.
 - (b)
 - (i) If a governmental entity acquires land under Subsection (3)(a)(iii), the governmental entity shall make a one-time in lieu fee payment:

- (A) to the county treasurer of the county in which the land is located; and
 - (B) in an amount equal to the amount of rollback tax calculated under Section 59-2-506.
- (ii) If a governmental entity acquires land under Subsection (3)(a)(i) or (3)(a)(ii), the governmental entity shall make a one-time in lieu fee payment:
- (A) to the county treasurer of the county in which the land is located; and
 - (B)
 - (I) if the land remaining after the acquisition by the governmental entity meets the requirements of Section 59-2-503, in an amount equal to the rollback tax under Section 59-2-506 on the land acquired by the governmental entity; or
 - (II) if the land remaining after the acquisition by the governmental entity is less than five acres, in an amount equal to the rollback tax under Section 59-2-506 on the land acquired by the governmental entity and the land remaining after the acquisition by the governmental entity.
- (iii) For purposes of Subsection (3)(b)(ii), "land remaining after the acquisition by the governmental entity" includes other eligible acreage that is used in conjunction with the land remaining after the acquisition by the governmental entity.
- (c) A county receiving an in lieu fee payment under Subsection (3)(b) shall distribute the revenues generated by the payment:
- (i) to the taxing entities in which the land is located; and
 - (ii) in the same proportion as the revenue from real property taxes is distributed.
- (4) Except as provided in Section 59-2-506.5, if land acquired by a governmental entity is made subject to a conservation easement in accordance with Section 59-2-506.5:
- (a) the land is not subject to the rollback tax imposed by this part; and
 - (b) the governmental entity acquiring the land is not required to make an in lieu fee payment under Subsection (3)(b).
- (5) If a governmental entity acquires land subject to assessment under this part, title to the land may not pass to the governmental entity until the following are paid to the county treasurer:
- (a) any tax due under this part;
 - (b) any one-time in lieu fee payment due under this part; and
 - (c) any interest due under this part.

Amended by Chapter 329, 2007 General Session