

59-2-1707 Application -- Signed statement -- Consent to creation of a lien -- Consent to audit and review -- Notice.

- (1) For land to be assessed under this part, an owner of land eligible for assessment under this part shall annually submit an application to the county assessor of the county in which the land is located.
- (2) An application required by Subsection (1) shall:
 - (a) be on a form:
 - (i) approved by the commission; and
 - (ii) provided to an owner:
 - (A) by the county assessor; and
 - (B) at the request of an owner;
 - (b) provide for the reporting of information related to this part;
 - (c) be submitted by:
 - (i) May 1 of the tax year in which assessment under Subsection (1) is requested if the land was not assessed under this part in the year before the application is submitted; or
 - (ii) the date otherwise required by this part for land that before the application being submitted has been assessed under this part;
 - (d) be signed by all of the owners of the land that under the application would be assessed under this part;
 - (e) be accompanied by the prescribed fees made payable to the county recorder;
 - (f) include a certification by an owner that the facts set forth in the application or signed statement are true;
 - (g) include a statement that the application constitutes consent by the owners of the land to the creation of a lien upon the land as provided in this part; and
 - (h) be recorded by the county recorder.
- (3) The application required by Subsection (2) constitutes consent by the owners of the land to the creation of a lien upon the land as provided in this part.
- (4)
 - (a) Except as provided in Subsections (1) and (2), a county assessor may not require an additional signed statement or application for assessment under this part.
 - (b) Notwithstanding Subsection (4)(a), a county shall require that an owner provide notice if land is withdrawn from this part as provided in Section 59-2-1705.
- (5) A certification under Subsection (2)(f) is considered as if made under oath and subject to the same penalties as provided by law for perjury.
- (6)
 - (a) An owner applying for participation under this part or a purchaser or lessee who signs a statement under Subsection (7) is considered to have given consent to a field audit and review by:
 - (i) the commission;
 - (ii) the county assessor; or
 - (iii) the commission and the county assessor.
 - (b) The consent described in Subsection (6)(a) is a condition to the acceptance of an application or signed statement.
- (7) An owner of land eligible for assessment under this part, because a purchaser or lessee actively devotes the land to agricultural use as required by Section 59-2-1703, may qualify the land for assessment under this part by submitting, with the application required under Subsection (2), a signed statement from that purchaser or lessee certifying those facts that

would be necessary to meet the requirements of Section 59-2-1703 for assessment under this part.

Enacted by Chapter 197, 2012 General Session