

59-2-1708 Change of ownership or legal description.

- (1) Subject to the other provisions of this section, land assessed under this part may continue to be assessed under this part if the land continues to comply with the requirements of this part, regardless of whether the land continues to have the same owner or legal description.
- (2) Notwithstanding Subsection (1), land described in Subsection (1) is subject to the rollback tax as provided in Section 59-2-1705 if the land is withdrawn from this part.
- (3) Notwithstanding Subsection (1), land is withdrawn from this part if:
 - (a) there is a change in:
 - (i) the ownership of the land; or
 - (ii) the legal description of the land; and
 - (b) after a change described in Subsection (3)(a):
 - (i) the land does not meet the requirements of Section 59-2-1703; or
 - (ii) an owner of the land fails to submit a new application for assessment as provided in Section 59-2-1707.
- (4) An application required by this section shall be submitted within 120 days after the day on which there is a change described in Subsection (3)(a).

Enacted by Chapter 197, 2012 General Session