

59-2-1710 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 a county, city, town, school district, local district, or special service district; or
 - (d) an entity created by the state or the United States, including an agency, board, bureau, commission, committee, department, division, institution, instrumentality, or 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) before the governmental entity acquires 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 59-2-1703 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 money or other consideration.
- (3)
 - (a) 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; or
 - (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 59-2-1705.
 - (ii) A governmental entity that acquires land under Subsection (3)(a)(i) or (ii) shall make a one-time in lieu fee payment to the county treasurer of the county in which the land is located:
 - (A) if the land remaining after the acquisition by the governmental entity meets the requirements of Section 59-2-1703, in an amount equal to the rollback tax under Section 59-2-1705 on the land acquired by the governmental entity; or
 - (B) if the land remaining after the acquisition by the governmental entity is less than two acres, in an amount equal to the rollback tax under Section 59-2-1705 on the land acquired by the governmental entity and 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 collected from 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) If a governmental entity acquires land subject to assessment under this part, title to the land may not pass to the governmental entity until any tax, one-time in lieu fee payment, and applicable interest due under this part are paid to the county treasurer.

Enacted by Chapter 197, 2012 General Session