

59-2-504 Exclusions from designation as agricultural use -- Exception.

- (1) Except as provided in Subsection (2), land may not be assessed under this part if the land is:
 - (a) part of a platted subdivision or planned unit development, with restrictions prohibiting its use for agricultural purposes with surface improvements in place, whether within or without a city; or
 - (b) platted with surface improvements in place that are not an integral part of agricultural use.
- (2)
 - (a) If land has been platted with surface improvements in place, the land has been withdrawn from this part, and the owner is not able to transfer title to the platted property, or continue development of the platted property due to economic circumstances, or some other reasonable cause, the owner may petition the county assessor for reinstatement under this part for assessment purposes as land in agricultural use without vacating the subdivision plat.
 - (b) The county assessor may grant the petition for reinstatement described in Subsection (2)(a) if the land is actively devoted to agricultural use.
- (3) For purposes of this section:
 - (a) "platted with surface improvements in place" means that:
 - (i) land is platted; and
 - (ii) all surface improvements necessary for the land to be sold as a lot or a unit are in place:
 - (A) regardless of whether or not it is the owner of the land who puts the surface improvements in place; and
 - (B) as determined by the:
 - (I) county legislative body if the land is located in an unincorporated area of the county;
 - (II) city legislative body if the land is located in a city; or
 - (III) town legislative body if the land is located in a town; and
 - (b) "surface improvement" means:
 - (i) a curb;
 - (ii) a gutter; or
 - (iii) pavement.

Amended by Chapter 208, 2003 General Session