

59-2-508 Application -- Signed statement -- Consent to creation of a lien -- Consent to audit and review -- Notice.

- (1) If an owner of land eligible for assessment under this part wants the land to be assessed under this part, the owner shall 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) by the date otherwise required by this part for land that prior to 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) Once the application for assessment described in Subsection (1) has been approved, the county may:
 - (i) require the owner to submit a new application or a signed statement:
 - (A) by written request of the county assessor; and
 - (B) that verifies that the land qualifies for assessment under this part; or
 - (ii) except as provided in Subsection (4)(b), require no 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 - (b) Notwithstanding Subsection (4)(a), a county shall require that an owner provide notice if land is withdrawn from this part:
 - (i) as provided in Section 59-2-506; or
 - (ii) for land that is subject to a conservation easement created in accordance with Section 59-2-506.5, as provided in Section 59-2-506.5.
 - (c) An application or signed statement required under Subsection (4)(a) shall be submitted by the date specified in the written request of the county assessor for the application or signed statement.
- (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) All owners applying for participation under this part and all purchasers or lessees signing statements under Subsection (7) are considered to have given their consent to 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 any application or signed statement.
- (7) Any 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 59-2-503, 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 59-2-503 for assessment under this part.

Amended by Chapter 208, 2003 General Session