

ROLLBACK TAX AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jason B. Kyle

Senate Sponsor: David P. Hinkins

LONG TITLE

General Description:

This bill modifies provisions related to the rollback tax imposed on land withdrawn from agricultural property tax assessment.

Highlighted Provisions:

This bill:

- ▶ excludes land acquired by governmental entities from rollback tax requirements and related fees; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

17-41-601, as enacted by Laws of Utah 2023, Chapter 180

17-41-602, as enacted by Laws of Utah 2023, Chapter 180

35A-5-302, as last amended by Laws of Utah 2019, Chapter 502

59-2-502, as last amended by Laws of Utah 2017, Chapter 319

59-2-506, as last amended by Laws of Utah 2023, Chapters 180, 189

59-2-506.5, as last amended by Laws of Utah 2003, Chapter 208



28 **63L-6-102**, as enacted by Laws of Utah 2012, Chapter 353

29 **72-5-407**, as enacted by Laws of Utah 2020, Chapter 69

30 REPEALS:

31 **59-2-511**, as last amended by Laws of Utah 2023, Chapters 16, 180



33 *Be it enacted by the Legislature of the state of Utah:*

34 Section 1. Section **17-41-601** is amended to read:

35 **17-41-601. Definitions.**

36 As used in this part:

37 (1) "Agricultural land" means "land in agricultural use," as defined in Section

38 **59-2-502**.

39 (2) (a) "Open land" means land that is:

40 (i) preserved in or restored to a predominantly natural, open, and undeveloped

41 condition; and

42 (ii) used for:

43 (A) wildlife habitat;

44 (B) cultural or recreational use;

45 (C) watershed protection; or

46 (D) another use consistent with the preservation of the land in, or restoration of the

47 land to, a predominantly natural, open, and undeveloped condition.

48 (b) "Open land" includes land described in Subsection (2)(a) that contains facilities,

49 including trails, waterways, and grassy areas, that, in the judgment of the county legislative

50 body:

51 (i) enhance the natural, scenic, or aesthetic qualities of the land; or

52 (ii) facilitate the public's access to, or use of, the land for the enjoyment of the land's

53 natural, scenic, or aesthetic qualities and for compatible recreational activities.

54 (c) "Open land" does not include land whose predominant use is as a developed facility

55 for active recreational activities played on fields or courses, including baseball, tennis, soccer,

56 golf, or other sporting or similar activities.

57 (3) "Public land county" means a county in which over 50% of the land area is publicly

58 owned.

59 (4) "Rollback tax funds" means the rollback taxes paid to a county in accordance with
60 Sections 59-2-506, [~~59-2-511~~], 59-2-1705, and 59-2-1710.

61 Section 2. Section 17-41-602 is amended to read:

62 **17-41-602. Use of money -- Criteria -- Administration.**

63 (1) The county treasurer shall:

64 (a) pay rollback taxes in accordance with Sections 59-2-506, [~~59-2-511~~], 59-2-1705,
65 and 59-2-1710; and

66 (b) deposit 20% of the rollback tax funds into an account or fund of the county set
67 aside for preserving or restoring open land and agricultural land.

68 (2) The percentage of rollback tax funds described in Subsection (1)(b):

69 (a) may be used to establish a conservation easement under Title 57, Chapter 18, Land
70 Conservation Easement Act, or to fund similar methods to preserve open land or agricultural
71 land; and

72 (b) if the property to be purchased is in a public land county, may not be used to
73 purchase a fee interest in real property to preserve open land or agricultural land, unless, the
74 governmental entity purchasing the property contemporaneously transfers to the private
75 ownership real property, in the same public land county, that is roughly equivalent in size to the
76 property to be purchased.

77 (3) Eminent domain may not be used or threatened in connection with any purchase
78 using the percentage of rollback tax funds described in Subsection (1)(b).

79 (4) The funds collected by the account or fund of the county may roll over from
80 year-to-year.

81 Section 3. Section 35A-5-302 is amended to read:

82 **35A-5-302. Definitions.**

83 As used in this part:

84 (1) "Date of hire" means the date a person who is homeless first performs labor or
85 services for compensation for an employer.

86 (2) "Governmental entity" [~~is as defined in Section 59-2-511~~] means the same as that
87 term is defined in Section 59-2-502.

88 (3) "Permanent housing, permanent supportive, or transitional facility" means a
89 facility:

- 90 (a) located within the state;
- 91 (b) that provides supervision of residents of the facility; and
- 92 (c) that is:
 - 93 (i) a publicly or privately operated shelter:
 - 94 (A) designed to provide temporary living accommodations, including a welfare hotel,
 - 95 congregate shelter, or transitional housing for the mentally ill; and
 - 96 (B) that receives federal homeless assistance funding distributed by the United States
 - 97 Department of Housing and Urban Development; or
 - 98 (ii) an emergency shelter that receives homeless assistance funding from a county, city,
 - 99 or town.

100 (4) "Person who is homeless" means an individual whose primary nighttime residence
101 is:

102 (a) a public or private place not designated for or ordinarily used as a regular sleeping
103 accommodation for an individual, including a car, park, abandoned building, bus station, train
104 station, airport, or camping ground; or

105 (b) a publicly or privately operated shelter designated to provide temporary living
106 arrangements, including a permanent housing, permanent supportive, or transitional facility.

107 (5) "Wage requirement" means that an employer pays a person who is homeless \$4,000
108 or more in wages during a time period that:

109 (a) begins on the date of hire; and

110 (b) ends no later than two calendar quarters after the calendar quarter in which the date
111 of hire occurs.

112 Section 4. Section **59-2-502** is amended to read:

113 **59-2-502. Definitions.**

114 As used in this part:

115 (1) "Actively devoted to agricultural use" means that the land in agricultural use
116 produces in excess of 50% of the average agricultural production per acre:

117 (a) as determined under Section [59-2-503](#); and

118 (b) for:

119 (i) the given type of land; and

120 (ii) the given county or area.

121 (2) "Conservation easement rollback tax" means the tax imposed under Section
122 59-2-506.5.

123 (3) "Governmental entity" means:

124 (a) the United States;

125 (b) the state;

126 (c) a political subdivision of the state, including:

127 (i) a county;

128 (ii) a city;

129 (iii) a town;

130 (iv) a school district;

131 (v) a special district; or

132 (vi) a special service district; or

133 (d) an entity created by the state or the United States, including:

134 (i) an agency;

135 (ii) a board;

136 (iii) a bureau;

137 (iv) a commission;

138 (v) a committee;

139 (vi) a department;

140 (vii) a division;

141 (viii) an institution;

142 (ix) an instrumentality; or

143 (x) an office.

144 [~~(3)~~] (4) "Identical legal ownership" means legal ownership held by:

145 (a) identical legal parties; or

146 (b) identical legal entities.

147 [~~(4)~~] (5) "Land in agricultural use" means:

148 (a) land devoted to the raising of useful plants and animals with a reasonable
149 expectation of profit, including:

150 (i) forages and sod crops;

151 (ii) grains and feed crops;

- 152 (iii) livestock as defined in Section 59-2-102;
- 153 (iv) trees and fruits; or
- 154 (v) vegetables, nursery, floral, and ornamental stock; or
- 155 (b) land devoted to and meeting the requirements and qualifications for payments or
- 156 other compensation under a crop-land retirement program with an agency of the state or federal
- 157 government.

158 [~~5~~] (6) "Other eligible acreage" means land that is:

- 159 (a) five or more contiguous acres;
- 160 (b) eligible for assessment under this part; and
- 161 (c) (i) located in the same county as land described in Subsection 59-2-503(1)(a); or
- 162 (ii) contiguous across county lines with land described in Subsection 59-2-503(1)(a) as
- 163 provided in Section 59-2-512.

164 [~~6~~] (7) "Platted" means land in which:

- 165 (a) parcels of ground are laid out and mapped by their boundaries, course, and extent;
- 166 and
- 167 (b) the plat has been approved as provided in Section 10-9a-604 or 17-27a-604.

168 [~~7~~] (8) "Rollback tax" means the tax imposed under Section 59-2-506.

169 [~~8~~] (9) "Withdrawn from this part" means that land that has been assessed under this

170 part is no longer assessed under this part or eligible for assessment under this part for any

171 reason including that:

- 172 (a) an owner voluntarily requests that the land be withdrawn from this part;
- 173 (b) the land is no longer actively devoted to agricultural use;
- 174 (c) (i) the land has a change in ownership; and
- 175 (ii) (A) the new owner fails to apply for assessment under this part as required by
- 176 Section 59-2-509; or
- 177 (B) (I) an owner applies for assessment under this part as required by Section
- 178 59-2-509; and
- 179 (II) the land does not meet the requirements of this part to be assessed under this part;
- 180 (d) (i) the legal description of the land changes; and
- 181 (ii) (A) an owner fails to apply for assessment under this part as required by Section
- 182 59-2-509; or

183 (B) (I) an owner applies for assessment under this part as required by Section
184 59-2-509; and
185 (II) the land does not meet the requirements of this part to be assessed under this part;
186 (e) if required by the county assessor, the owner of the land:
187 (i) fails to file a new application as provided in Subsection 59-2-508(5); or
188 (ii) fails to file a signed statement as provided in Subsection 59-2-508(5); or
189 (f) except as provided in Section 59-2-503, the land fails to meet a requirement of
190 Section 59-2-503.

191 Section 5. Section 59-2-506 is amended to read:

192 **59-2-506. Rollback tax -- Penalty -- Computation of tax -- Procedure -- Lien --**
193 **Interest -- Notice -- Collection -- Distribution -- Land acquired by governmental entity**
194 **not subject to rollback tax.**

195 (1) Except as provided in this section[;] or Section 59-2-506.5, [~~or Section 59-2-511;~~]
196 if land is withdrawn from this part, the land is subject to a rollback tax imposed in accordance
197 with this section.

198 (2) (a) An owner shall notify the county assessor that land is withdrawn from this part
199 within 120 days after the day on which the land is withdrawn from this part.

200 (b) An owner that fails to notify the county assessor under Subsection (2)(a) that land is
201 withdrawn from this part is subject to a penalty equal to the greater of:

202 (i) \$10; or

203 (ii) 2% of the rollback tax due for the last year of the rollback period.

204 (3) (a) The county assessor shall determine the amount of the rollback tax by
205 computing the difference for the rollback period described in Subsection (3)(b) between:

206 (i) the tax paid while the land was assessed under this part; and

207 (ii) the tax that would have been paid had the property not been assessed under this
208 part.

209 (b) For purposes of this section, the rollback period is a time period that:

210 (i) begins on the later of:

211 (A) the date the land is first assessed under this part; or

212 (B) five years preceding the day on which the county assessor mails the notice required
213 by Subsection (5); and

214 (ii) ends the day on which the county assessor mails the notice required by Subsection
215 (5).

216 (4) (a) The county treasurer shall:

217 (i) collect the rollback tax; and

218 (ii) after the rollback tax is paid, certify to the county recorder that the rollback tax lien
219 on the property has been satisfied by:

220 (A) preparing a document that certifies that the rollback tax lien on the property has
221 been satisfied; and

222 (B) providing the document described in Subsection (4)(a)(ii)(A) to the county recorder
223 for recordation.

224 (b) The county treasurer shall pay the rollback tax collected under this section as
225 follows:

226 (i) 20% to the county for use for open land and working agricultural land as those
227 terms are defined in Section [4-46-102](#); and

228 (ii) 80% to the various taxing entities pro rata in accordance with the property tax
229 levies for the current year.

230 (5) (a) The county assessor shall mail to an owner of the land that is subject to a
231 rollback tax a notice that:

232 (i) the land is withdrawn from this part;

233 (ii) the land is subject to a rollback tax under this section; and

234 (iii) the rollback tax is delinquent if the owner of the land does not pay the tax within
235 30 days after the day on which the county assessor mails the notice described in this Subsection
236 (5)(a).

237 (b) (i) The rollback tax is due and payable on the day the county assessor mails the
238 notice required by Subsection (5)(a).

239 (ii) Subject to Subsection (7), the rollback tax is delinquent if an owner of the land that
240 is withdrawn from this part does not pay the rollback tax within 30 days after the day on which
241 the county assessor mails the notice required by Subsection (5)(a).

242 (6) (a) Subject to Subsection (6)(b), the following are a lien on the land assessed under
243 this part:

244 (i) the rollback tax; and

- 245 (ii) interest imposed in accordance with Subsection (7).
246 (b) The lien described in Subsection (6)(a) shall:
247 (i) arise upon the imposition of the rollback tax under this section;
248 (ii) end on the day on which the rollback tax and interest imposed in accordance with
249 Subsection (7) are paid in full; and
250 (iii) relate back to the first day of the rollback period described in Subsection (3)(b).

- 251 (7) (a) A delinquent rollback tax under this section shall accrue interest:
252 (i) from the date of delinquency until paid; and
253 (ii) at the interest rate established under Section 59-2-1331 and in effect on January 1
254 of the year in which the delinquency occurs.

- 255 (b) The county treasurer shall include in the notice required by Section 59-2-1317 a
256 rollback tax that is delinquent on September 1 of any year and interest calculated on that
257 delinquent amount through November 30 of the year in which the county treasurer provides the
258 notice under Section 59-2-1317.

- 259 (8) (a) Land that becomes ineligible for assessment under this part only as a result of an
260 amendment to this part is not subject to the rollback tax if the owner of the land notifies the
261 county assessor, in accordance with Subsection (2), that the land is withdrawn from this part.

- 262 (b) Land described in Subsection (8)(a) that is withdrawn from this part as a result of
263 an event other than an amendment to this part, whether voluntary or involuntary, is subject to
264 the rollback tax.

- 265 (9) [~~Except as provided in Section 59-2-511, land~~] Land that becomes exempt from
266 taxation under Utah Constitution, Article XIII, Section 3, is not subject to the rollback tax if the
267 land meets the requirements of Section 59-2-503 to be assessed under this part.

- 268 (10) Land that becomes ineligible for assessment under this part only as a result of a
269 split estate mineral rights owner exercising the right to extract a mineral is not subject to the
270 rollback tax:

- 271 (a) (i) for the portion of the land required by a split estate mineral rights owner to
272 extract a mineral if, after the split estate mineral rights owner exercises the right to extract a
273 mineral, the portion of the property that remains in agricultural production still meets the
274 acreage requirements of Section 59-2-503 for assessment under this part; or

- 275 (ii) for the entire acreage that would otherwise qualify for assessment under this part if,

276 after the split estate mineral rights owner exercises the right to extract a mineral, the entire
277 acreage that would otherwise qualify for assessment under this part no longer meets the acreage
278 requirements of Section 59-2-503 for assessment under this part only due to the extraction of
279 the mineral by the split estate mineral rights owner; and

280 (b) for the period of time that the property described in Subsection (10)(a) is ineligible
281 for assessment under this part due to the extraction of a mineral by the split estate mineral
282 rights owner.

283 (11) (a) A portion of land withdrawn from this part is not subject to the rollback tax if
284 the portion of land:

285 (i) qualifies for assessment under Part 17, Urban Farming Assessment Act; and

286 (ii) for the tax year immediately following withdrawal, the owner of the portion of land
287 applies in accordance with Section 59-2-1707 for the land to be assessed under Part 17, Urban
288 Farming Assessment Act.

289 (b) Any remaining portion of the withdrawn land that does not satisfy the requirements
290 of Subsection (11)(a) is subject to the rollback tax.

291 (12) Land acquired by a governmental entity on or after January 1, 2025, is not subject
292 to the rollback tax imposed by this part if:

293 (a) prior to the governmental entity acquiring the land, the land is assessed under this
294 part; and

295 (b) after the governmental entity acquires the land, the land does not meet the
296 requirements of Section 59-2-503 for assessment under this part.

297 Section 6. Section 59-2-506.5 is amended to read:

298 **59-2-506.5. Conservation easement rollback tax -- One-time in lieu fee payment --**
299 **Computation -- Lien -- Interest -- Notice -- Procedure -- Collection -- Distribution.**

300 (1) (a) Notwithstanding Section 59-2-506 and subject to the requirements of this
301 section, land is not subject to the rollback tax under Section 59-2-506, if:

302 (i) the land becomes subject to a conservation easement created in accordance with
303 Title 57, Chapter 18, Land Conservation Easement Act;

304 (ii) the creation of the conservation easement described in Subsection (1)(a)(i) is
305 considered to be a qualified conservation contribution for federal purposes under Section
306 170(h), Internal Revenue Code;

307 (iii) the land was assessed under this part in the tax year preceding the tax year that the
308 land does not meet the requirements of Section 59-2-503;

309 (iv) after the creation of the conservation easement described in Subsection (1)(a)(i),
310 the land does not meet the requirements of Section 59-2-503; and

311 (v) an owner of the land notifies the county assessor as provided in Subsection (1)(b).

312 (b) An owner of land described in Subsection (1)(a) shall notify the county assessor
313 that the land meets the requirements of Subsection (1)(a) within 30 days after the day on which
314 the land does not meet the requirements of Section 59-2-503.

315 (2) (a) Except as provided in Subsection (4), if a conservation easement is terminated
316 in accordance with Section 57-18-5:

317 (i) the land described in Subsection (1) is subject to a conservation easement rollback
318 tax imposed in accordance with this section; or

319 (ii) if the land described in Subsection (1) is owned by a governmental entity [~~as~~
320 ~~defined in Section 59-2-511~~], the land is subject to a one-time in lieu fee payment that is:

321 (A) in an amount equal to the conservation easement rollback tax imposed in
322 accordance with this section; and

323 (B) except as provided in Subsection (2)(b), paid, collected, and distributed in the same
324 manner as the conservation easement rollback tax imposed in accordance with this section.

325 (b) Notwithstanding Subsection (2)(a)(ii)(B), a one-time in lieu fee payment under
326 Subsection (2)(a)(ii) is not a lien on the land described in Subsection (2)(a)(ii).

327 (c) (i) The conservation easement rollback tax is an amount equal to 20 times the
328 property tax imposed on the land for each year for the rollback period described in Subsection
329 (2)(c)(ii).

330 (ii) For purposes of Subsection (2)(c)(i), the rollback period is a time period that:

331 (A) begins on the later of:

332 (I) the date the land became subject to a conservation easement; or

333 (II) five years preceding the day on which the county assessor mails the notice required
334 by Subsection (3)(a); and

335 (B) ends the day on which the county assessor mails the notice required by Subsection
336 (3)(a).

337 (d) An owner shall notify the county assessor that a conservation easement on land

338 described in Subsection (1) has been terminated in accordance with Section 57-18-5 within 180
339 days after the day on which the conservation easement is terminated.

340 (3) (a) If land is subject to a conservation easement rollback tax under Subsection (2),
341 the county assessor shall mail to an owner of the land a notice that:

342 (i) the land is subject to a conservation easement rollback tax under this section; and

343 (ii) the conservation easement rollback tax is delinquent if the owner of the land does
344 not pay the tax within 30 days after the day on which the county assessor mails the notice.

345 (b) The conservation easement rollback tax is:

346 (i) due and payable on the day the county assessor mails the notice required by
347 Subsection (3)(a);

348 (ii) delinquent if an owner of the land that is subject to the conservation easement
349 rollback tax does not pay the conservation easement rollback tax within 30 days after the day
350 on which the county assessor mails the notice required by Subsection (3)(a); and

351 (iii) subject to the same:

352 (A) interest provisions of Subsection 59-2-506(7) that apply to the rollback tax; and

353 (B) notice requirements of Subsection 59-2-506(7) that apply to the rollback tax.

354 (c) (i) Except as provided in Subsection (3)(c)(ii), the conservation easement rollback
355 tax shall be paid, collected, subject to a lien, and distributed in a manner consistent with this
356 section and Section 59-2-506.

357 (ii) Notwithstanding Subsection (3)(c)(i), a lien under Subsection (3)(c)(i) relates back
358 to the day on which the conservation easement was terminated.

359 (4) (a) Notwithstanding Subsection (2), land described in Subsection (2) is not subject
360 to the conservation easement rollback tax or the one-time in lieu fee payment required by
361 Subsection (2) if after the conservation easement is terminated in accordance with Section
362 57-18-5:

363 (i) an owner of the land applies for assessment of the land as land in agricultural use
364 under this part within 30 days after the day on which the conservation easement is terminated;
365 and

366 (ii) the application for assessment of the land described in Subsection (4)(a)(i) is
367 approved within two years after the day on which the application was filed.

368 (b) Notwithstanding Subsection (4)(a), if the land described in Subsection (4)(a)(i)

369 does not receive approval for assessment as land in agricultural use under this part within two
370 years after the day on which the application was filed under Subsection (4)(a), an owner of the
371 land shall:

372 (i) within 30 days after the day on which the two-year period expires, notify the county
373 assessor that the two-year period expired; and

374 (ii) pay the conservation easement rollback tax or the one-time in lieu fee payment
375 required by Subsection (2) as provided in this section.

376 (5) Land subject to a conservation easement created in accordance with Title 57,
377 Chapter 18, Land Conservation Easement Act, is not subject to a conservation easement
378 rollback tax or a one-time in lieu fee payment if the land is assessed under this part in
379 accordance with Section [59-2-505](#).

380 Section 7. Section **63L-6-102** is amended to read:

381 **63L-6-102. Definitions.**

382 As used in this chapter:

383 (1) "Governmental entity" [~~is as defined in Section [59-2-511](#)~~] means the same as that
384 term is defined in Section [59-2-502](#).

385 (2) "Net proceeds" means the proceeds from the sale of public lands, after subtracting
386 expenses incident to the sale of the public lands.

387 (3) "Public lands" means lands within the exterior boundaries of this state except:

388 (a) lands to which title is held by a person who is not a governmental entity;

389 (b) lands owned or held in trust by this state, a political subdivision of this state, or an
390 independent entity;

391 (c) lands reserved for use by the state system of public education as described in Utah
392 Constitution Article X, Section 2, or a state institution of higher education listed in Section
393 [53B-1-102](#);

394 (d) school and institutional trust lands as defined in Section [53C-1-103](#);

395 (e) lands within the exterior boundaries as of January 1, 2012, of the following that are
396 designated as national parks:

397 (i) Arches National Park;

398 (ii) Bryce Canyon National Park;

399 (iii) Canyonlands National Park;

- 400 (iv) Capitol Reef National Park; and
401 (v) Zion National Park;
402 (f) lands within the exterior boundaries as of January 1, 2012, of the following national
403 monuments managed by the National Park Service as of January 1, 2012:
404 (i) Cedar Breaks National Monument;
405 (ii) Dinosaur National Monument;
406 (iii) Hovenweep National Monument;
407 (iv) Natural Bridges National Monument;
408 (v) Rainbow Bridge National Monument; and
409 (vi) Timpanogos Cave National Monument;
410 (g) lands within the exterior boundaries as of January 1, 2012, of the Golden Spike
411 National Historic Site;
412 (h) lands within the exterior boundaries as of January 1, 2012, of the following
413 wilderness areas located in the state that, as of January 1, 2012, are designated as part of the
414 National Wilderness Preservation System under the Wilderness Act of 1964, 16 U.S.C. 1131
415 et seq.:
- 416 (i) Ashdown Gorge Wilderness;
417 (ii) Beartrap Canyon Wilderness;
418 (iii) Beaver Dam Mountains Wilderness;
419 (iv) Black Ridge Canyons Wilderness;
420 (v) Blackridge Wilderness;
421 (vi) Box-Death Hollow Wilderness;
422 (vii) Canaan Mountain Wilderness;
423 (viii) Cedar Mountain Wilderness;
424 (ix) Cottonwood Canyon Wilderness;
425 (x) Cottonwood Forest Wilderness;
426 (xi) Cougar Canyon Wilderness;
427 (xii) Dark Canyon Wilderness;
428 (xiii) Deep Creek Wilderness;
429 (xiv) Deep Creek North Wilderness;
430 (xv) Deseret Peak Wilderness;

- 431 (xvi) Doc's Pass Wilderness;
 432 (xvii) Goose Creek Wilderness;
 433 (xviii) High Uintas Wilderness;
 434 (xix) LaVerkin Creek Wilderness;
 435 (xx) Lone Peak Wilderness;
 436 (xxi) Mount Naomi Wilderness;
 437 (xxii) Mount Nebo Wilderness;
 438 (xxiii) Mount Olympus Wilderness;
 439 (xxiv) Mount Timpanogos Wilderness;
 440 (xxv) Paria Canyon-Vermilion Cliffs Wilderness;
 441 (xxvi) Pine Valley Mountain Wilderness;
 442 (xxvii) Red Butte Wilderness;
 443 (xxviii) Red Mountain Wilderness;
 444 (xxix) Slaughter Creek Wilderness;
 445 (xxx) Taylor Creek Wilderness;
 446 (xxxi) Twin Peaks Wilderness;
 447 (xxxii) Wellsville Mountain Wilderness; and
 448 (xxxiii) Zion Wilderness;
 449 (i) lands with respect to which the jurisdiction is ceded to the United States as provided
 450 in Section [63L-1-201](#) or [63L-1-203](#);
 451 (j) real property or tangible personal property owned by the United States if the
 452 property is within the boundaries of a municipality; or
 453 (k) lands, including water rights, belonging to an Indian or Indian tribe, band, or
 454 community that is held in trust by the United States or is subject to a restriction against
 455 alienation imposed by the United States.
- 456 Section 8. Section **72-5-407** is amended to read:
 457 **72-5-407. Voluntary purchase of property for corridor preservation -- Notice**
 458 **requirements.**
- 459 ~~[(1) As used in this section:]~~
 460 ~~[(a) "Greenbelt property" means land assessed under Title 59, Chapter 2, Part 5,~~
 461 ~~Farmland Assessment Act.]~~

462 ~~[(b) "Rollback tax" means the tax imposed under Section 59-2-506;]~~
463 ~~[(2) Before purchasing greenbelt property for corridor preservation on a voluntary~~
464 ~~basis, the department, county, or municipality shall:]~~
465 ~~[(a) provide written notice to the property owner that notifies the property owner that:]~~
466 ~~[(i) because the property owner has agreed to sell the greenbelt property to a~~
467 ~~governmental entity on a voluntary basis, the property owner:]~~
468 ~~[(A) is required to pay the rollback tax in accordance with Subsection 59-2-511(2)(b);~~
469 ~~and]~~
470 ~~[(B) is not eligible to receive relocation assistance under Title 57, Chapter 12, Utah~~
471 ~~Relocation Assistance Act; and]~~
472 ~~[(ii) if the property owner does not sell the greenbelt property to the governmental~~
473 ~~entity on a voluntary basis and a governmental entity later acquires the greenbelt property~~
474 ~~under eminent domain or under the threat or imminence of eminent domain proceedings, the~~
475 ~~property owner:]~~
476 ~~[(A) would not be required to pay the rollback tax in accordance with Subsection~~
477 ~~59-2-511(3); and]~~
478 ~~[(B) may be eligible to receive relocation assistance under Title 57, Chapter 12, Utah~~
479 ~~Relocation Assistance Act; and]~~
480 ~~[(b) obtain a signed statement from the property owner acknowledging that the~~
481 ~~property owner received the written notice described in Subsection (2)(a).]~~
482 ~~[(3)] (1) Before purchasing [any other] real property [not described in Subsection (2)]~~
483 ~~for corridor preservation on a voluntary basis, the department, county, or municipality shall:~~
484 ~~(a) provide written notice to the property owner that notifies the property owner that:~~
485 ~~(i) because the property owner has agreed to sell the real property to a governmental~~
486 ~~entity on a voluntary basis, the property owner is not eligible to receive relocation assistance~~
487 ~~under Title 57, Chapter 12, Utah Relocation Assistance Act; and~~
488 ~~(ii) if the property owner does not sell the real property to the governmental entity on a~~
489 ~~voluntary basis and a governmental entity later acquires the real property under eminent~~
490 ~~domain or under the threat or imminence of eminent domain proceedings, the property owner~~
491 ~~may be eligible to receive relocation assistance under Title 57, Chapter 12, Utah Relocation~~
492 ~~Assistance Act; and~~

493 (b) obtain a signed statement from the property owner acknowledging that the property
494 owner received the written notice described in Subsection ~~[(3)(a)]~~ (1)(a).

495 ~~[(4)]~~ (2) The department shall create and publish the form of:

496 (a) the ~~[notices]~~ notice described in ~~[Subsections (2)(a) and (3)(a)]~~ Subsection (1)(a);

497 and

498 (b) the ~~[statements]~~ statement described in ~~[Subsections (2)(b) and (3)(b)]~~ Subsection
499 (1)(b).

500 Section 9. **Repealer.**

501 This bill repeals:

502 Section **59-2-511, Acquisition of land by governmental entity -- Requirements --**
503 **Rollback tax -- One-time in lieu fee payment -- Passage of title.**

504 Section 10. **Effective date.**

505 This bill takes effect on January 1, 2025.