



Utah State Tax Commission

Application for Assessment and Taxation of Agricultural Land in a Conservation Easement

Farmland Assessment Act
UCA §59-2-501 to 515
Form TC-582CE
TC-582ce.ai Rev. 6/03

Owner and Lessee Information

| | | | |
|-------------------------------|-------|---|--|
| Owner's name | | Date of application | |
| Owner's mailing address | | Owner's telephone number | |
| City | State | Zip | |
| Lessee's name (if applicable) | | Rental amount per acre (per rental agreement) | |
| City | State | Zip | |

Property information

| | | |
|--|---------------------|--------------|
| Complete legal description of land (attach additional sheets if necessary) | | Acres |
| | Irrigated crop land | |
| | Dry land tillable | |
| | Wet meadow | |
| | Grazing land | |
| | Orchard | |
| | Irrigated pastures | |
| | Other (specify): | |
| County: | Total | |
| Property identification numbers (attach additional sheets if necessary) | | |

Certification Read the following and sign below.

I certify: **(1)** THE FACTS SET FORTH IN THIS APPLICATION ARE TRUE. **(2)** The agricultural land covered by the statement is subject to a conservation easement created in accordance with Title 57, Chapter 18, Land Conservation Easement Act. This land is considered to be a qualified conservation contribution for federal purposes under Section 170(h) Internal Revenue Code. **(3)** The agricultural land covered by this application constitutes no less than five contiguous acres exclusive of homesite and other non-agricultural acreage (see Utah Code 59-2-503 for waiver). **(4)** The land is currently devoted to agricultural use and has been so devoted for two successive years immediately preceding the tax year for which valuation under this act is requested. **(5)** The land produces in excess of 50 percent of the average agricultural production per acre for the given type of land and the given county or area. **(6)** I am fully aware that withdrawal of this land from the provisions of the FAA does not subject the land to a rollback tax. However, I fully understand that termination of the conservation easement subjects the land to a conservation easement rollback tax equal to 20 times the property tax imposed since initiation of the conservation easement, up to five years.

| | | |
|---|---------------------------------|--|
| Corporate name | | Notary stamp |
| Owner | Date | |
| <input checked="" type="checkbox"/> Owner | Date | Date subscribed and sworn |
| <input checked="" type="checkbox"/> Owner | Date | |
| <input checked="" type="checkbox"/> County Assessor signature | Date | Notary signature |
| <input checked="" type="checkbox"/> County Assessor use | <input type="checkbox"/> Denied | <input checked="" type="checkbox"/> County Treasurer use |
| Approved (subject to review) | | |