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H.B. 288

ROLLBACK TAX AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jason B. Kyle

Senate Sponsor: ____________

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This bill modifies provisions related to the rollback tax imposed on land withdrawn from agricultural property tax assessment.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

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

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

REPEALS:

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

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

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

17-41-601. Definitions.

As used in this part:

(1) "Agricultural land" means "land in agricultural use," as defined in Section 59-2-502.

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

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

(ii) used for:

(A) wildlife habitat;

(B) cultural or recreational use;

(C) watershed protection; or

(D) another use consistent with the preservation of the land in, or restoration of the land to, a predominantly natural, open, and undeveloped condition.

(b) "Open land" includes land described in Subsection (2)(a) that contains facilities, including trails, waterways, and grassy areas, that, in the judgment of the county legislative body:

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

(ii) facilitate the public's access to, or use of, the land for the enjoyment of the land's natural, scenic, or aesthetic qualities and for compatible recreational activities.

(c) "Open land" does not include land whose predominant use is as a developed facility for active recreational activities played on fields or courses, including baseball, tennis, soccer, golf, or other sporting or similar activities.

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

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

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

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

(1) The county treasurer shall:

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

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

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

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

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

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

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

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

35A-5-302. Definitions.

As used in this part:

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

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

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

(a) located within the state;

(b) that provides supervision of residents of the facility; and

(c) that is:

(i) a publicly or privately operated shelter:

(A) designed to provide temporary living accommodations, including a welfare hotel, congregate shelter, or transitional housing for the mentally ill; and

(B) that receives federal homeless assistance funding distributed by the United States Department of Housing and Urban Development; or

(ii) an emergency shelter that receives homeless assistance funding from a county, city, or town.

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

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

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

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

(a) begins on the date of hire; and

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

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

59-2-502. Definitions.

As used in this part:

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

(a) as determined under Section 59-2-503; and

(b) for:

(i) the given type of land; and

(ii) the given county or area.

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

(3) "Governmental entity" means:

(a) the United States;

(b) the state;

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

(i) a county;

(ii) a city;

(iii) a town;

(iv) a school district;

(v) a special district; or

(vi) a special service district; or

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

(i) an agency;

(ii) a board;

(iii) a bureau;

(iv) a commission;

(v) a committee;

(vi) a department;

(vii) a division;

(viii) an institution;

(ix) an instrumentality; or

(x) an office.

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

(a) identical legal parties; or

(b) identical legal entities.

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

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

(i) forages and sod crops;

(ii) grains and feed crops;

(iii) livestock as defined in Section 59-2-102;

(iv) trees and fruits; or

(v) vegetables, nursery, floral, and ornamental stock; or

(b) land devoted to and meeting the requirements and qualifications for payments or other compensation under a crop-land retirement program with an agency of the state or federal government.

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

(a) five or more contiguous acres;

(b) eligible for assessment under this part; and

(c) (i) located in the same county as land described in Subsection 59-2-503(1)(a); or

(ii) contiguous across county lines with land described in Subsection 59-2-503(1)(a) as provided in Section 59-2-512.

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

(a) parcels of ground are laid out and mapped by their boundaries, course, and extent; and

(b) the plat has been approved as provided in Section 10-9a-604 or 17-27a-604.

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

[~~(8)~~] (9) "Withdrawn from this part" means that land that has been assessed under this part is no longer assessed under this part or eligible for assessment under this part for any reason including that:

(a) an owner voluntarily requests that the land be withdrawn from this part;

(b) the land is no longer actively devoted to agricultural use;

(c) (i) the land has a change in ownership; and

(ii) (A) the new owner fails to apply for assessment under this part as required by Section 59-2-509; or

(B) (I) an owner applies for assessment under this part as required by Section 59-2-509; and

(II) the land does not meet the requirements of this part to be assessed under this part;

(d) (i) the legal description of the land changes; and

(ii) (A) an owner fails to apply for assessment under this part as required by Section 59-2-509; or

(B) (I) an owner applies for assessment under this part as required by Section 59-2-509; and

(II) the land does not meet the requirements of this part to be assessed under this part;

(e) if required by the county assessor, the owner of the land:

(i) fails to file a new application as provided in Subsection 59-2-508(5); or

(ii) fails to file a signed statement as provided in Subsection 59-2-508(5); or

(f) except as provided in Section 59-2-503, the land fails to meet a requirement of Section 59-2-503.

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

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

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

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

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

(i) $10; or

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

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

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

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

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

(i) begins on the later of:

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

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

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

(4) (a) The county treasurer shall:

(i) collect the rollback tax; and

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

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

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

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

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

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

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

(i) the land is withdrawn from this part;

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

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

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

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

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

(i) the rollback tax; and

(ii) interest imposed in accordance with Subsection (7).

(b) The lien described in Subsection (6)(a) shall:

(i) arise upon the imposition of the rollback tax under this section;

(ii) end on the day on which the rollback tax and interest imposed in accordance with Subsection (7) are paid in full; and

(iii) relate back to the first day of the rollback period described in Subsection (3)(b).

(7) (a) A delinquent rollback tax under this section shall accrue interest:

(i) from the date of delinquency until paid; and

(ii) at the interest rate established under Section 59-2-1331 and in effect on January 1 of the year in which the delinquency occurs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) begins on the later of:

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

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

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

(d) An owner shall notify the county assessor that a conservation easement on land described in Subsection (1) has been terminated in accordance with Section 57-18-5 within 180 days after the day on which the conservation easement is terminated.

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

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

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

(b) The conservation easement rollback tax is:

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

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

(iii) subject to the same:

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

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

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

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

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

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

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

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

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

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

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

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

63L-6-102. Definitions.

As used in this chapter:

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

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

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

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

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

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

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

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

(i) Arches National Park;

(ii) Bryce Canyon National Park;

(iii) Canyonlands National Park;

(iv) Capitol Reef National Park; and

(v) Zion National Park;

(f) lands within the exterior boundaries as of January 1, 2012, of the following national monuments managed by the National Park Service as of January 1, 2012:

(i) Cedar Breaks National Monument;

(ii) Dinosaur National Monument;

(iii) Hovenweep National Monument;

(iv) Natural Bridges National Monument;

(v) Rainbow Bridge National Monument; and

(vi) Timpanogos Cave National Monument;

(g) lands within the exterior boundaries as of January 1, 2012, of the Golden Spike National Historic Site;

(h) lands within the exterior boundaries as of January 1, 2012, of the following wilderness areas located in the state that, as of January 1, 2012, are designated as part of the National Wilderness Preservation System under the Wilderness Act of 1964, 16 U.S.C. 1131 et seq.:

(i) Ashdown Gorge Wilderness;

(ii) Beartrap Canyon Wilderness;

(iii) Beaver Dam Mountains Wilderness;

(iv) Black Ridge Canyons Wilderness;

(v) Blackridge Wilderness;

(vi) Box-Death Hollow Wilderness;

(vii) Canaan Mountain Wilderness;

(viii) Cedar Mountain Wilderness;

(ix) Cottonwood Canyon Wilderness;

(x) Cottonwood Forest Wilderness;

(xi) Cougar Canyon Wilderness;

(xii) Dark Canyon Wilderness;

(xiii) Deep Creek Wilderness;

(xiv) Deep Creek North Wilderness;

(xv) Deseret Peak Wilderness;

(xvi) Doc's Pass Wilderness;

(xvii) Goose Creek Wilderness;

(xviii) High Uintas Wilderness;

(xix) LaVerkin Creek Wilderness;

(xx) Lone Peak Wilderness;

(xxi) Mount Naomi Wilderness;

(xxii) Mount Nebo Wilderness;

(xxiii) Mount Olympus Wilderness;

(xxiv) Mount Timpanogos Wilderness;

(xxv) Paria Canyon-Vermilion Cliffs Wilderness;

(xxvi) Pine Valley Mountain Wilderness;

(xxvii) Red Butte Wilderness;

(xxviii) Red Mountain Wilderness;

(xxix) Slaughter Creek Wilderness;

(xxx) Taylor Creek Wilderness;

(xxxi) Twin Peaks Wilderness;

(xxxii) Wellsville Mountain Wilderness; and

(xxxiii) Zion Wilderness;

(i) lands with respect to which the jurisdiction is ceded to the United States as provided in Section 63L-1-201 or 63L-1-203;

(j) real property or tangible personal property owned by the United States if the property is within the boundaries of a municipality; or

(k) lands, including water rights, belonging to an Indian or Indian tribe, band, or community that is held in trust by the United States or is subject to a restriction against alienation imposed by the United States.

Section 8. Section **72-5-407** is amended to read:

72-5-407. Voluntary purchase of property for corridor preservation -- Notice requirements.

[~~(1) As used in this section:~~]

[~~(a) "Greenbelt property" means land assessed under Title 59, Chapter 2, Part 5, Farmland Assessment Act.~~]

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

[~~(2) Before purchasing greenbelt property for corridor preservation on a voluntary basis, the department, county, or municipality shall:~~]

[~~(a) provide written notice to the property owner that notifies the property owner that:~~]

[~~(i) because the property owner has agreed to sell the greenbelt property to a governmental entity on a voluntary basis, the property owner:~~]

[~~(A) is required to pay the rollback tax in accordance with Subsection 59-2-511(2)(b); and~~]

[~~(B) is not eligible to receive relocation assistance under Title 57, Chapter 12, Utah Relocation Assistance Act; and~~]

[~~(ii) if the property owner does not sell the greenbelt property to the governmental entity on a voluntary basis and a governmental entity later acquires the greenbelt property under eminent domain or under the threat or imminence of eminent domain proceedings, the property owner:~~]

[~~(A) would not be required to pay the rollback tax in accordance with Subsection 59-2-511(3); and~~]

[~~(B) may be eligible to receive relocation assistance under Title 57, Chapter 12, Utah Relocation Assistance Act; and~~]

[~~(b) obtain a signed statement from the property owner acknowledging that the property owner received the written notice described in Subsection (2)(a).~~]

[~~(3)~~] (1) Before purchasing [~~any other~~] real property [~~not described in Subsection (2)~~] for corridor preservation on a voluntary basis, the department, county, or municipality shall:

(a) provide written notice to the property owner that notifies the property owner that:

(i) because the property owner has agreed to sell the real property to a governmental entity on a voluntary basis, the property owner is not eligible to receive relocation assistance under Title 57, Chapter 12, Utah Relocation Assistance Act; and

(ii) if the property owner does not sell the real property to the governmental entity on a voluntary basis and a governmental entity later acquires the real property under eminent domain or under the threat or imminence of eminent domain proceedings, the property owner may be eligible to receive relocation assistance under Title 57, Chapter 12, Utah Relocation Assistance Act; and

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

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

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

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

Section 9. **Repealer.**

This bill repeals:

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

Section 10. **Effective date.**

This bill takes effect on January 1, 2025.