Controller

Davis County Administration Building - P.O. Box 618 - Farmington Utah 84025
Telephone: (801) 451-3491

Scott Parke, CPA, MBA
Controller

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Limited Review of a Complaint Regarding Alleged Improper Greenbelt Property Tax Assessment

Background:

On May 18, 2026, the Office of the Utah State Auditor forwarded a citizen fraud hotline complaint to the Davis County Assessor's Office regarding the greenbelt tax classification of a parcel held by [redacted]. The complainant alleged that the county was failing to charge the appropriate property taxes on Parcel ID: [redacted]. The complaint noted that the 1.5-acre commercial lot is valued at almost $1.1 million but is assessed an annual property tax of only $11.26 under the Utah Farmland Assessment Act (Greenbelt status). The complainant expressed concern that the property does not meet the standard five-acre minimum requirement and that no agricultural production or harvesting has occurred on the lot for years, though the complaint itself mentions that a proximate neighbor noted that a little alfalfa grows there.

Procedures Performed:

To investigate the validity of the complaint and determine if the agricultural tax assessment complies with statutory requirements and county protocols, we performed the following:

- Reviewed the citizen hotline complaint and transmittal email from the State Auditor dated May 18, 2026.
- Analyzed the legal qualification criteria for agricultural use assessments under Utah Code § 59-2-503.
- Verified the corporate ownership and acreage for all parcels held by [redacted].
- Met with the Davis County Assessor and appraisal staff to review documentation regarding the subject property.
- Examined high-resolution aerial and satellite imagery of the subject parcel and its companion agricultural holdings to analyze land-use consistency.

Conclusion: Based on our review, the complaint regarding improper greenbelt property tax assessment is unsubstantiated. Our findings are as follows:

- **Statutory Acreage Exception:** While Utah Code § 59-2-503(1)(a) requires a baseline of five contiguous acres for agricultural assessment, Subsection (3)(a) provides an explicit exception for smaller tracts if the land is devoted to agricultural use in conjunction with other eligible acreage and shares identical legal ownership within the same county.
- **Identical Property Ownership:** County property records verify that [redacted] holds identical legal ownership across four distinct parcels in Davis County, including the

subject 1.5-acre parcel ([redacted]) and three companion agricultural parcels ([redacted], [redacted], and [redacted]), totaling over 17 acres of agricultural land.

- **Cultivation Indicators:** High-resolution aerial imagery confirms active agricultural devotion, displaying parallel mechanical cultivation and harvesting lines traversing the company's primary agricultural block on the subject 1.5-acre tract.
- **Neighbor Corroboration:** This observation corroborates the neighbor's note in the complaint that the property “does have a little alfalfa that grows there.”

Because the identical corporate ownership framework is verified and active agricultural devotion has been confirmed via aerial and satellite imagery, the current greenbelt tax assessment appears to adhere to the Utah Farmland Assessment Act. No further audit work or investigative action is considered necessary.