

R884. Tax Commission, Property Tax.

R884-24P. Property Tax.

R884-24P-74. Changes to Jurisdiction of Mining Claims Pursuant to Utah Code Ann. Section 59-2-201.

(1) A mining claim shall be assessed by the county in which the mining claim is located if the commission determines that the mining claim is used for other than mining purposes.

(2) The owner of a mining claim may request that the mining claim be assessed by the county in which the mining claim is located by providing the following to the commission:

- (a) a copy of the title to the mining claim;
- (b) certification that all owners of the mining claim seek assessment by the county in which the mining claim is located;
- (c) a valid metes and bounds legal description of the mining claim approved by the county recorder where the mining claim is located; and
- (d) evidence that the mining claim is used for other than mining purposes.

(3) A county may request that a mining claim be assessed by the county in which the mining claim is located by providing the following to the commission:

- (a) a valid metes and bounds legal description of the mining claim approved by the county recorder where the mining claim is located; and
 - (b) evidence that the mining claim is used for other than mining purposes.
- (4) Evidence that a mining claim is used for other than mining purposes is dependent on specific facts and circumstances and includes:
- (a) evidence that the mining claim will be actively and solely used for other than mining purposes for more than a temporary period of time;
 - (b) evidence that a restrictive covenant or conservation easement prohibiting mining activities on the mining claim is recorded in the county where the mining claim is located;
 - (c) evidence that local zoning ordinances prohibit mining activities on the mining claim;

or

(d) in the case where the mining claim has been used for mining activities at any time, the mining claim has been reclaimed as evidenced by the return of the mine reclamation bond to the owner of the mining claim by the Division of Oil, Gas, and Mining.

Date of enactment of last substantive Amendment: March 28, 2019