

1 **CONCURRENT RESOLUTION CONCERNING UTAH'S**
2 **FARMLAND ASSESSMENT ACT OF 1969**

3 2019 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Joel Ferry**

6 Senate Sponsor: Daniel Hemmert

8 **LONG TITLE**

9 **General Description:**

10 This concurrent resolution honors the enactment and effect of Utah's Farmland
11 Assessment Act of 1969.

12 **Highlighted Provisions:**

13 This resolution:

- 14 ▶ discusses the enactment of the Farmland Assessment Act of 1969;
- 15 ▶ addresses issues raised by valuation of farmland;
- 16 ▶ highlights the importance of agriculture to Utah;
- 17 ▶ discusses 50 years of Utah Legislatures supporting farmland assessment;
- 18 ▶ provides that the Legislature and the Governor recognizes the "Farmland
19 Assessment Act of 1969" as landmark legislation that paves the way for Utah's
20 farmers and ranchers to remain a strong steward of Utah's private lands and waters;
- 21 ▶ provides that the Legislature and the Governor commend previous legislatures for
22 their commitment to uphold the Farmland Assessment Act; and
- 23 ▶ provides that the Legislature and the Governor unitedly express support for the
24 continued use of the Farmland Assessment Act.

25 **Special Clauses:**

26 None



28 *Be it resolved by the Legislature of the state of Utah, the Governor concurring therein:*

29 WHEREAS, 50 years ago in 1969 the 38th Legislature of the state of Utah passed
30 landmark legislation that permitted qualifying farms in Utah to be assessed for tax purposes at
31 productive value rather than its speculative or market value;

32 WHEREAS, this legislation enacted the "Farmland Assessment Act of 1969," and it has
33 been commonly referred to as the "Greenbelt Amendment";

34 WHEREAS, this unique method of assessment is vital to agriculture operations in close
35 proximity to expanding urban areas, where taxing agricultural property at market value could
36 make farming operations economically prohibitive;

37 WHEREAS, productive values are established by the Utah State Tax Commission with
38 the assistance of a five-member Farmland Assessment Advisory Committee and Utah State
39 University and county-wide productive values are based upon income and expense factors
40 associated with agriculture activities;

41 WHEREAS, Utah's agriculture receipts, or the market value of agricultural
42 commodities, totaled \$1.7 billion in 2017, reflecting a steady increase over decades and
43 generations of farmers;

44 WHEREAS, Utah agriculture continues to be an important economic driver accounting
45 for \$2.5 billion in total economic output when including economic multiplier effects, and
46 combining both agriculture production and processing produces nearly 80,000 Utah jobs and
47 \$3.5 billion in compensation;

48 WHEREAS, the number of Utah farms has increased in the last 10 years to 18,200
49 farms (#37 rank in the United States), 11 million acres (#25 rank in the United States) with an
50 average size farm of 604 acres (#12 rank in the United States);

51 WHEREAS, Utah's top county for agriculture sales in 2017 was an urban county --
52 Utah County (\$189 million), and other top counties for 2017 agricultural sales were Beaver
53 County (\$178 million), Millard County (\$166 million), Sanpete County (\$165 million), and
54 Box Elder County (\$149 million);

55 WHEREAS, Utah production agriculture is a vast undertaking, from producing a
56 bounty of food for consumers, to growing the wood that frames our homes, the fiber in our
57 clothes, and even the renewable fuel in our cars;

58 WHEREAS, Utah farmers and ranchers are dedicated to an important mission --

59 feeding Americans so we do not have to depend on other nations for our most basic need;

60 WHEREAS, Utah farmers and ranchers love the land and animals in which they are
61 stewards and love helping Utah's rural and urban economies stay economically vibrant;

62 WHEREAS, Utah's farm and ranch families make up less than 1% of Utah's population
63 and receive only 16 cents (on average) out of every retail dollar spent on food that is eaten at
64 home and away from home, down nearly 50% from 1980; and

65 WHEREAS, for 50 years Utah Legislatures have recognized the vital role the Farmland
66 Assessment Act has had in maintaining and sustaining Utah family farms and ranches by
67 repeatedly anchoring and upholding a productive value property tax for qualifying Utah farm
68 and ranch landowners:

69 NOW, THEREFORE, BE IT RESOLVED that the Legislature of the state of Utah, the
70 Governor concurring therein, recognizes the "Farmland Assessment Act of 1969" as landmark
71 legislation that paves the way for Utah's farmers and ranchers to remain strong stewards of
72 Utah's private lands and waters.

73 BE IT FURTHER RESOLVED that the Legislature and the Governor commend
74 previous legislatures for their commitment to uphold the Farmland Assessment Act.

75 BE IT FURTHER RESOLVED that the Legislature and Governor unitedly express
76 support for the continued use of the Farmland Assessment Act.