

1 **Urban Farming Assessment Modifications**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jason B. Kyle**

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3 **LONG TITLE**

4 **General Description:**

5 This bill modifies provisions related to the application for assessment under the Urban  
6 Farming Assessment Act.

7 **Highlighted Provisions:**

8 This bill:

- 9 ▶ repeals the requirement for an owner of land eligible for assessment under the Urban
- 10 Farming Assessment Act to submit an annual renewal application;
- 11 ▶ provides the circumstances under which the county assessor may ask for additional
- 12 information from an owner; and
- 13 ▶ makes technical and conforming changes.

14 **Money Appropriated in this Bill:**

15 None

16 **Other Special Clauses:**

17 This bill provides retrospective operation.

18 **Utah Code Sections Affected:**

19 AMENDS:

20 **59-2-1707**, as last amended by Laws of Utah 2023, Chapter 189

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

23 Section 1. Section **59-2-1707** is amended to read:

24 **59-2-1707 . Application -- Signed statement -- Consent to creation of a lien --**

25 **Consent to audit and review -- Notice.**

26 (1) [~~For land to be assessed~~] Before a county assessor may assess land under this part, an  
27 owner of land eligible for assessment under this part shall submit [~~annually~~] an  
28 application described in Subsection (2) to the county assessor of the county in which the  
29 land is located[;] .

30 [~~(a) an application described in Subsection (2); or~~]

31 [~~(b) a renewal application described in Subsection (3) if:~~]

32           ~~[(i) the land was assessed under this part for the preceding tax year; and]~~  
 33           ~~[(ii) there have been no changes to the eligibility information provided in the most~~  
 34           ~~recently submitted application described in Subsection (2), other than the information~~  
 35           ~~described in Subsection 59-2-1703(2)(b).]~~

36 (2) An application required by Subsection (1) shall:

37       (a) be on a form:

38           (i) approved by the commission; and

39           (ii) provided to an owner:

40               (A) by the county assessor; and

41               (B) at the request of an owner;

42       (b) provide for the reporting of information related to this part;

43       (c) be submitted by:

44           (i) May 1 of the tax year in which assessment under Subsection (1) is requested if the  
 45           land was not assessed under this part in the year before the application is  
 46           submitted; or

47           (ii) the date otherwise required by this part for land that before the application being  
 48           submitted has been assessed under this part;

49       (d) be signed by all of the owners of the land that under the application would be  
 50       assessed under this part;

51       (e) be accompanied by the prescribed fees made payable to the county recorder;

52       (f) include a certification by an owner that the facts set forth in the application or signed  
 53       statement are true;

54       (g) include a statement that the application constitutes consent by the owners of the land  
 55       to the creation of a lien upon the land as provided in this part; and

56       (h) be recorded by the county recorder.

57 ~~[(3) A renewal application required by Subsection (1) shall:]~~

58       ~~[(a) be on a form:]~~

59           ~~[(i) approved by the commission; and]~~

60           ~~[(ii) provided to an owner:]~~

61               ~~[(A) by the county assessor; and]~~

62               ~~[(B) at the request of an owner;]~~

63       ~~[(b) provide for the reporting of the information described in Subsection 59-2-1703(2)(b);]~~

64       ~~[(c) be submitted on or before January 30 of the tax year in which the owner requests~~  
 65       ~~assessment under this part;]~~

- 66       ~~[(d) be signed by all of the owners of the land;]~~  
67       ~~[(e) be accompanied by the prescribed fees made payable to the county recorder;]~~  
68       ~~[(f) include a certification by an owner that the following are true:]~~  
69           ~~[(i) the facts set forth in the renewal application or signed statement; and]~~  
70           ~~[(ii) other than the information described in Subsection 59-2-1703(2)(b), the facts set forth~~  
71               ~~in the most recently submitted application described in Subsection (2), as of the date the~~  
72               ~~renewal application is submitted;]~~  
73       ~~[(g) include a statement that the renewal application constitutes consent by the owners of~~  
74           ~~the land to the creation of a lien upon the land as provided in this part; and]~~  
75       ~~[(h) be recorded by the county recorder.]~~  
76       ~~[(4)] (3) An application described in Subsection (2) [or a renewal application described in~~  
77           ~~Subsection (3)] constitutes consent by the owners of the land to the creation of a lien~~  
78           ~~upon the land as provided in this part.~~  
79       ~~[(5)] (4)(a) If the county determines that a timely filed application[ or a timely filed~~  
80           ~~renewal application] is incomplete, the county shall:~~  
81           ~~(i) notify the owner of the incomplete application[ or renewal application]; and~~  
82           ~~(ii) allow the owner to complete the application[ or renewal application] within 30~~  
83               ~~days from the day on which the county provides notice to the owner.~~  
84       ~~(b) An application that has not been completed within 30 days of the day of the notice~~  
85           ~~described in Subsection (5)(a) [shall be] is considered denied.~~  
86       ~~[(6)] (5)(a) [Except as provided in Subsections (1) through (3), a] Once the application~~  
87           ~~required by Subsection (1) has been approved, the county assessor may [not require~~  
88           ~~an] :~~  
89           ~~(i) require, by written request of the county assessor, the owner to submit a new~~  
90               ~~application or a signed statement that verifies that the land qualifies for~~  
91               ~~assessment under this part; or~~  
92           ~~(ii) except as provided in Subsection (5)(b), require no additional signed statement or~~  
93               ~~application for assessment under this part.~~  
94       ~~(b) [Notwithstanding Subsection (6)(a), a county] A county assessor shall require that:~~  
95           ~~(i) an owner provide notice if land is withdrawn from this part as provided in Section~~  
96               ~~59-2-1705[.]; and~~  
97           ~~(ii) a new owner submit an application in accordance with this section.~~  
98       ~~(c) An owner shall submit an application or signed statement required under Subsection~~  
99           ~~(5)(a) by the date specified in the written request of the county assessor for the~~

100            application or signed statement.

101    [~~(7)~~] (6) A certification under Subsection (2)(f)[~~or (3)(f)~~] is considered as if made under  
102            oath and subject to the same penalties as provided by law for perjury.

103    [~~(8)~~] (7)(a) An owner applying for participation under this part or a purchaser or lessee  
104            that signs a statement under Subsection [~~(9)~~] (8) is considered to have given consent  
105            to a field audit and review by:

106            (i) the commission;

107            (ii) the county assessor; or

108            (iii) the commission and the county assessor.

109            (b) The consent described in Subsection [~~(8)(a)~~] (7)(a) is a condition to the acceptance of  
110            an application or signed statement.

111    [~~(9)~~] (8) An owner of land eligible for assessment under this part, because a purchaser or  
112            lessee actively devotes the land to agricultural use as required by Section 59-2-1703,  
113            may qualify the land for assessment under this part by submitting, with the application  
114            described in Subsection (2)[~~or the renewal application described in Subsection (3)~~], a  
115            signed statement from that purchaser or lessee certifying those facts that would be  
116            necessary to meet the requirements of Section 59-2-1703 for assessment under this part.

117            **Section 2. Effective Date.**

118            This bill takes effect on May 7, 2025.

119            **Section 3. Retrospective operation.**

120            This bill has retrospective operation to January 1, 2025.