

Effective 5/13/2014

59-2-1702 Definitions.

As used in this part:

- (1) "Actively devoted to urban farming" means that:
 - (a) land is devoted to active urban farming activities;
 - (b) the land produces greater than 50% of the average agricultural production per acre:
 - (i) as determined under Section 59-2-1703; and
 - (ii) for the given type of land and the given county or area.
- (2) "Rollback tax" means the tax imposed under Section 59-2-1705.
- (3)
 - (a) Subject to Subsection (3)(b), "urban farming" means cultivating food:
 - (i) with a reasonable expectation of profit from the sale of the food; and
 - (ii) from irrigated land located in a county:
 - (A) of the first class, as defined in Section 17-50-501; or
 - (B) of the second class, as defined in Section 17-50-501, if the county is at least 98% urban, as determined by the United States Census Bureau.
 - (b) "Urban farming" does not include:
 - (i) cultivating food derived from an animal; or
 - (ii) grazing.
- (4) "Withdrawn from this part" means that land that has been assessed under this part is no longer assessed under this part or eligible for assessment under this part for any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 - (a) an owner voluntarily requests that the land be withdrawn from this part;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 urban farming;
 - (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 59-2-1707; or
 - (B) an owner applies for assessment under this part, as required by Section 59-2-1707, but 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 59-2-1707; or
 - (B) an owner applies for assessment under this part, as required by Section 59-2-1707, but the land does not meet the requirements of this part to be assessed under this part;
 - (e) the owner of the land fails to file an application as provided in Section 59-2-1707; or
 - (f) except as provided in Section 59-2-1703, the land fails to meet a requirement of Section 59-2-1703.

Amended by Chapter 413, 2014 General Session