

Effective 5/13/2014

59-2-1703 Qualifications for urban farming assessment.

- (1)
 - (a) For general property tax purposes, land may be assessed on the basis of the value that the land has for agricultural use if the land:
 - (i) is actively devoted to urban farming;
 - (ii) is at least two contiguous acres, but less than five acres, in size; and
 - (iii) has been actively devoted to urban farming for at least two successive years immediately preceding the tax year for which the land is assessed under this part.
 - (b) Land that is not actively devoted to urban farming may not be assessed as provided in Subsection (1)(a), even if the land is part of a parcel that includes land actively devoted to urban farming.
- (2)
 - (a) In determining whether land is actively devoted to urban farming, production per acre for a given county or area and a given type of land shall be determined by using the first applicable of the following:
 - (i) production levels reported in the current publication of Utah Agricultural Statistics;
 - (ii) current crop budgets developed and published by Utah State University; or
 - (iii) the highest per acre value used for land assessed under the Farmland Assessment Act for the county in which the property is located.
 - (b) A county assessor may not assess land actively devoted to urban farming on the basis of the value that the land has for agricultural use under this part unless an owner annually files documentation with the county assessor:
 - (i) on a form provided by the county assessor;
 - (ii) demonstrating to the satisfaction of the county assessor that the land meets the production levels required under this part; and
 - (iii) except as provided in Subsection 59-2-1707(2)(c)(i), no later than January 30 for each tax year in which the owner applies for assessment under this part.
- (3) Notwithstanding Subsection (1)(a)(ii), a county board of equalization may grant a waiver of the acreage requirements of Subsection (1)(a)(ii):
 - (a) on appeal by an owner; and
 - (b) if the owner submits documentation to the county assessor demonstrating to the satisfaction of the county assessor that:
 - (i) the failure to meet the acreage requirements of Subsection (1)(a)(ii) arose solely as a result of an acquisition by a governmental entity by:
 - (A) eminent domain; or
 - (B) the threat or imminence of an eminent domain proceeding;
 - (ii) the land is actively devoted to urban farming; and
 - (iii) no change occurs in the ownership of the land.

Amended by Chapter 413, 2014 General Session