

59-2-1706 Land included as urban farming.

- (1)
 - (a) Land under a structure used in or related to urban farming, including a barn, shed, silo, crib, or greenhouse, or under a facility used in or related to urban farming, including a lake, dam, pond, stream, or irrigation ditch, is included in determining the total area of land actively devoted to urban farming.
 - (b) The land described in Subsection (1)(a) shall be included in determining if the land meets the urban farming production requirements of Subsection 59-2-1703(2)(a).
- (2)
 - (a) Except as provided in this part, land under a residence and land used in connection with residential use may not be included in determining the total area of land actively devoted to urban farming.
 - (b) Land described in Subsection (2)(a) shall be valued, assessed, and taxed in accordance with this chapter other than this part.

Enacted by Chapter 197, 2012 General Session