

59-2-1709 Separation of land.

Separation of a part of the land that is being valued, assessed, and taxed under this part, either by conveyance or other action of the owner of the land, for a use other than urban farming, subjects the land that is separated to liability for the applicable rollback tax, but does not impair the continuance of urban farming valuation, assessment, and taxation for the remaining land if the remaining land continues to meet the requirements of this part.

Enacted by Chapter 197, 2012 General Session