

***Effective 5/12/2015***

**59-2-507 Land included as agricultural -- Site of farmhouse excluded -- Taxation of structures and site of farmhouse.**

- (1)
  - (a) Land under barns, sheds, silos, cribs, greenhouses and like structures, lakes, dams, ponds, streams, and irrigation ditches and like facilities is included in determining the total area of land actively devoted to agricultural use.
  - (b) Land that is under a farmhouse and land used in connection with a farmhouse is excluded from the determination described in Subsection (1)(a).
- (2) The following shall be valued, assessed, and taxed using the same standards, methods, and procedures that apply to other taxable structures and other land in the county:
  - (a) a structure, except as provided in Subsection (3), that is located on land in agricultural use;
  - (b) a farmhouse and the land on which the farmhouse is located; and
  - (c) land used in connection with a farmhouse.
- (3) A high tunnel, as defined in Section 10-9a-525, is exempt from assessment for taxation purposes.

Amended by Chapter 129, 2015 General Session