

**S.B. 82**  
**URBAN FARMING ASSESSMENT ACT**

Senator **Wayne L. Niederhauser** proposes the following amendments:

1. *Page 2, Lines 46 through 48*

*Senate Committee Amendments*

*2-24-2011:*

- 46 farming activities; **and**  
47 ~~{ (b) the land does not contain a residential, commercial, or industrial structure; and }~~  
48 ~~{ (c) }~~ **(b)** the land produces in excess of 50% of the average agricultural production per acre;

2. *Page 3, Lines 78 through 81:*

78 (1) **(a)** For general property tax purposes, land may be assessed on the basis of the value  
79 that the land has for agricultural use if the land:

80 ~~{ (a) }~~ **(i)** is actively devoted to urban farming; and

81 ~~{ (b) }~~ **(ii)** is at least two contiguous acres, but less than five acres, in size.

**(b)(i) Only land that is actively devoted to urban farming may be assessed as provided in Subsection (1)(a).**

**(ii) Land that is not actively devoted to urban farming, including land containing a residential, commercial, or industrial structure, 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.**