

AGRICULTURE STRUCTURE AMENDMENTS

2015 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Mike K. McKell

Senate Sponsor: _____

LONG TITLE

General Description:

This bill addresses the regulation and taxation of certain structures used in agriculture.

Highlighted Provisions:

This bill:

- ▶ defines the term "high tunnel";

~~⌚→ [→ states that a municipality may not prohibit the construction, installation, or use of a~~
high tunnel;] ←⌚

- ▶ states that a municipality building code does not apply to a high tunnel;
- ▶ states that a high tunnel is exempt from assessment for taxation purposes; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-507, as last amended by Laws of Utah 2001, Chapter 9

59-2-1101, as last amended by Laws of Utah 2013, Chapter 248

59-2-1102, as last amended by Laws of Utah 2012, Chapter 369

ENACTS:

H.B. 276



28 10-9a-525, Utah Code Annotated 1953



30 *Be it enacted by the Legislature of the state of Utah:*

31 Section 1. Section 10-9a-525 is enacted to read:

32 **10-9a-525. High tunnels -- Exemption from municipal regulation.**

33 (1) As used in this section, "high tunnel" means a structure that:

33a ~~H→~~ **(a) is not a permanent structure;**

34 ~~(a)~~ (b) ~~←H~~ is used for the ~~H→~~ **[production, processing;]** ~~←H~~ keeping, storing, sale, or
34a shelter of an

35 agricultural commodity; and

36 ~~H→~~ ~~(b)~~ (c) ~~←H~~ has a:

37 (i) metal, wood, or plastic frame;

38 (ii) plastic, woven textile, or other flexible covering; and

39 (iii) floor made of soil, crushed stone, matting, pavers, or a floating concrete slab.

40 ~~H→~~ ~~[(2) A municipality may not adopt or enforce an ordinance or regulation that prohibits~~
41 ~~the construction, installation, or use of a high tunnel.]~~ ~~←H~~

42 ~~H→~~ ~~[(3)]~~ (2) ~~←H~~ A municipal building code does not apply to a high tunnel.

43 ~~H→~~ ~~[(4)]~~ (3) ~~←H~~ No building permit shall be required for the construction of a high tunnel.

44 Section 2. Section 59-2-507 is amended to read:

45 **59-2-507. Land included as agricultural -- Site of farmhouse excluded -- Taxation**
46 **of structures and site of farmhouse.**

47 (1) (a) Land under barns, sheds, silos, cribs, greenhouses and like structures, lakes,
48 dams, ponds, streams, and irrigation ditches and like facilities is included in determining the
49 total area of land actively devoted to agricultural use.

50 (b) Land ~~[which]~~ that is under ~~[the]~~ a farmhouse and land used in connection with ~~[the]~~
51 a farmhouse is excluded from ~~[that]~~ the determination described in Subsection (1)(a).

52 (2) ~~[All structures which are located on land in agricultural use, the farmhouse and the~~
53 ~~land on which the farmhouse is located, and land used in connection with the farmhouse;]~~ The
54 following shall be valued, assessed, and taxed using the same standards, methods, and
55 procedures that apply to other taxable structures and other land in the county[-]:

56 (a) a structure, except as provided in Subsection (3), that is located on land in
57 agricultural use;

58 (b) a farmhouse and the land on which the farmhouse is located; and