

GREENBELT AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Logan Wilde

Senate Sponsor: _____

LONG TITLE

General Description:

This bill amends property tax provisions related to property assessed under the Farmland Assessment Act.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ amends provisions related to ~~H→~~ [proving] ~~←H~~ implementation of a bona fide range improvement program; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-502, as last amended by Laws of Utah 2017, Chapter 319

59-2-503, as last amended by Laws of Utah 2013, Chapter 322

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

Section 1. Section **59-2-502** is amended to read:

H.B. 67



28 **59-2-502. Definitions.**

29 As used in this part:

30 (1) "Actively devoted to agricultural use" means that the land in agricultural use
31 produces in excess of 50% of the average agricultural production per acre:

32 (a) as determined under Section 59-2-503; and

33 (b) for:

34 (i) the given type of land; and

35 (ii) the given county or area.

36 (2) "Bona fide range improvement program" means a rangeland improvement project
37 that is generally recognized by the grazing and livestock industry.

38 (3) "Bona fide range improvement program plan" means a plan that:

39 (a) is in writing;

40 (b) describes the bona fide range improvement program that the owner of the land is
41 implementing; and

42 (c) includes:

43 (i) a list of the rangeland improvements that the owner of the land is implementing;

44 (ii) the timing for implementation and termination of the bona fide range improvement
45 program. ~~H~~→ ~~[together with]~~ which may not exceed:

45a (A) two years; or

45b (B) if the bona fide range improvement program is, at least in part, for the combined
45c benefit of habitat improvement for a listed or proposed endangered species, five years;

45d (iii) ~~←H~~ a description of the proposed activity on the land when the land is
46 returned to agricultural use; and

47 ~~H~~→ ~~(iii)~~ (iv) ~~←H~~ the address, parcel number, or other information that identifies the land.

48 [~~2~~] (4) "Conservation easement rollback tax" means the tax imposed under Section
49 59-2-506.5.

50 [~~3~~] (5) "Identical legal ownership" means legal ownership held by:

51 (a) identical legal parties; or

52 (b) identical legal entities.

53 [~~4~~] (6) "Land in agricultural use" means:

54 (a) land devoted to the raising of useful plants and animals with a reasonable
55 expectation of profit, including:

56 (i) forages and sod crops;

57 (ii) grains and feed crops;

58 (iii) livestock as defined in Section 59-2-102;