

26 **59-2-1702. Definitions.**

27 As used in this part:

28 (1) "Actively devoted to urban farming" means that:

29 (a) land is devoted to active urban farming activities; and

30 (b) ~~§~~ ~~→~~ ~~[(i)]~~ ~~←~~ ~~§~~ the land produces greater than 50% of the average agricultural production

30a per

31 acre:

32 ~~§~~ ~~→~~ ~~[(f)]~~ ~~←~~ ~~§~~ (i) ~~§~~ ~~→~~ ~~[(A)]~~ ~~←~~ ~~§~~ as determined under Section 59-2-1703; and

33 ~~§~~ ~~→~~ ~~[(f)]~~ ~~←~~ ~~§~~ (ii) ~~§~~ ~~→~~ ~~[(B)]~~ ~~←~~ ~~§~~ for the given type of land and the given county or area ~~§~~ ~~→~~

33a ~~[(f)]~~ ~~←~~ ~~§~~ . ~~§~~ ~~→~~ ~~[(or)]~~

34 ~~—————(ii) the gross sales from the urban farming activities on the land total at least \$1,000 per~~

35 ~~year for each .125 acre assessed as described in Section 59-2-1703;]~~ ~~←~~ ~~§~~

36 (2) "Rollback tax" means the tax imposed under Section 59-2-1705.

37 (3) (a) Subject to Subsection (3)(b), "urban farming" means cultivating food or other  
38 marketable crop:

39 (i) with a reasonable expectation of profit from the sale of the food or other marketable  
40 crop; and

41 (ii) from irrigated land located in a county that has adopted an ordinance governing  
42 urban farming in the county, pursuant to Section 59-2-1714.

43 (b) "Urban farming" does not include:

44 (i) cultivating food derived from an animal; or

45 (ii) grazing.

46 (4) "Withdrawn from this part" means that land that has been assessed under this part is  
47 no longer assessed under this part or eligible for assessment under this part for any reason  
48 including that:

49 (a) an owner voluntarily requests that the land be withdrawn from this part;

50 (b) the land is no longer actively devoted to urban farming;

51 (c) (i) the land has a change in ownership; and

52 (ii) (A) the new owner fails to apply for assessment under this part as required by  
53 Section 59-2-1707; or

54 (B) an owner applies for assessment under this part, as required by Section 59-2-1707,  
55 but the land does not meet the requirements of this part to be assessed under this part;

56 (d) (i) the legal description of the land changes; and