

URBAN FARMING ASSESSMENT ACT AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jacob L. Anderegg

House Sponsor: _____

LONG TITLE

General Description:

This bill amends provisions related to the Urban Farming Assessment Act.

Highlighted Provisions:

This bill:

► amends a provision related to the minimum acreage requirement for an urban farming assessment.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-1703, as last amended by Laws of Utah 2014, Chapter 413

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

Section 1. Section **59-2-1703** is amended to read:

59-2-1703. Qualifications for urban farming assessment.

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

(i) is actively devoted to urban farming;



28 (ii) is at least [~~two~~] one contiguous [~~acres~~] acre, but less than five acres, in size; and
29 (iii) has been actively devoted to urban farming for at least two successive years
30 immediately preceding the tax year for which the land is assessed under this part.

31 (b) Land that is not actively devoted to urban farming may not be assessed as provided
32 in Subsection (1)(a), even if the land is part of a parcel that includes land actively devoted to
33 urban farming.

34 (2) (a) In determining whether land is actively devoted to urban farming, production
35 per acre for a given county or area and a given type of land shall be determined by using the
36 first applicable of the following:

- 37 (i) production levels reported in the current publication of Utah Agricultural Statistics;
- 38 (ii) current crop budgets developed and published by Utah State University; or
- 39 (iii) the highest per acre value used for land assessed under the Farmland Assessment
40 Act for the county in which the property is located.

41 (b) A county assessor may not assess land actively devoted to urban farming on the
42 basis of the value that the land has for agricultural use under this part unless an owner annually
43 files documentation with the county assessor:

- 44 (i) on a form provided by the county assessor;
- 45 (ii) demonstrating to the satisfaction of the county assessor that the land meets the
46 production levels required under this part; and
- 47 (iii) except as provided in Subsection [59-2-1707\(2\)\(c\)\(i\)](#), no later than January 30 for
48 each tax year in which the owner applies for assessment under this part.

49 (3) Notwithstanding Subsection (1)(a)(ii), a county board of equalization may grant a
50 waiver of the acreage requirements of Subsection (1)(a)(ii):

- 51 (a) on appeal by an owner; and
- 52 (b) if the owner submits documentation to the county assessor demonstrating to the
53 satisfaction of the county assessor that:
 - 54 (i) the failure to meet the acreage requirements of Subsection (1)(a)(ii) arose solely as a
55 result of an acquisition by a governmental entity by:
 - 56 (A) eminent domain; or
 - 57 (B) the threat or imminence of an eminent domain proceeding;
 - 58 (ii) the land is actively devoted to urban farming; and

59 (iii) no change occurs in the ownership of the land.