

## SB0246S01 compared with SB0246

~~text~~ shows text that was in SB0246 but was deleted in SB0246S01.

Inserted text shows text that was not in SB0246 but was inserted into SB0246S01.

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

Senator Jacob L. Anderegg proposes the following substitute bill:

### URBAN FARMING ASSESSMENT ACT AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jacob L. Anderegg**

House Sponsor: \_\_\_\_\_

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#### LONG TITLE

##### General Description:

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

##### Highlighted Provisions:

This bill:

- ▶ amends definitions; and
- ▶ amends a provision related to the minimum acreage requirement for an urban farming assessment.

##### Money Appropriated in this Bill:

None

##### Other Special Clauses:

~~None~~ This bill provides a special effective date.

##### Utah Code Sections Affected:

## SB0246S01 compared with SB0246

AMENDS:

59-2-1702, as last amended by Laws of Utah 2018, Chapter 360

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

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

Section 1. Section 59-2-1702 is amended to read:

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

As used in this part:

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

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

(b) (i) the land produces greater than 50% of the average agricultural production per

acre:

[(†)] (A) as determined under Section 59-2-1703; and

[(†)] (B) for the given type of land and the given county or area [-]; or

(ii) the gross sales from the urban farming activities on the land total at least \$1,000 per year for each .125 acre assessed as described in Section 59-2-1703.

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

(3) (a) Subject to Subsection (3)(b), "urban farming" means cultivating food or other

marketable crop:

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

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

(b) "Urban farming" does not include:

(i) cultivating food derived from an animal; or

(ii) grazing.

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

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

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

## SB0246S01 compared with SB0246

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

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

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

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

(ii) (A) an owner fails to apply for assessment under this part, as required by Section 59-2-1707; or

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

(e) the owner of the land fails to file an application as provided in Section 59-2-1707;

or

(f) except as provided in Section 59-2-1703, the land fails to meet a requirement of Section 59-2-1703.

Section ~~59-2~~2. 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;

(ii) is at least [~~two~~] one contiguous [~~acres~~] acre, but less than five acres, in size; and

(iii) has been actively devoted to urban farming for at least two successive years immediately preceding the tax year for which the land is assessed under this part.

(b) Land that is not actively devoted to urban farming 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.

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

(i) production levels reported in the current publication of Utah Agricultural Statistics;

(ii) current crop budgets developed and published by Utah State University; or

(iii) the highest per acre value used for land assessed under the Farmland Assessment

## **SB0246S01 compared with SB0246**

Act for the county in which the property is located.

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

(i) on a form provided by the county assessor;

(ii) demonstrating to the satisfaction of the county assessor that the land meets the production levels required under this part; and

(iii) except as provided in Subsection 59-2-1707(2)(c)(i), no later than January 30 for each tax year in which the owner applies for assessment under this part.

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

(a) on appeal by an owner; and

(b) if the owner submits documentation to the county assessor demonstrating to the satisfaction of the county assessor that:

(i) the failure to meet the acreage requirements of Subsection (1)(a)(ii) arose solely as a result of an acquisition by a governmental entity by:

(A) eminent domain; or

(B) the threat or imminence of an eminent domain proceeding;

(ii) the land is actively devoted to urban farming; and

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

**Section 3. Effective date.**

**This bill takes effect on January 1, 2020.**