

Urban Farming Assessment Modifications

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jason B. Kyle

Senate Sponsor: Daniel McCay

LONG TITLE

General Description:

This bill modifies provisions related to the application for assessment under the Urban Farming Assessment Act.

Highlighted Provisions:

This bill:

- repeals the requirement for an owner of land eligible for assessment under the Urban Farming Assessment Act to submit an annual renewal application;
- provides the circumstances under which the county assessor may ask for additional information from an owner; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2-1707, as last amended by Laws of Utah 2023, Chapter 189

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

Section 1. Section **59-2-1707** is amended to read:

**59-2-1707 . Application -- Signed statement -- Consent to creation of a lien --
Consent to audit and review -- Notice.**

(1) ~~[For land to be assessed]~~ Before a county assessor may assess land under this part, an owner of land eligible for assessment under this part shall submit ~~[annually]~~ an application described in Subsection (2) to the county assessor of the county in which the

land is located[.] .

~~[(a) an application described in Subsection (2); or]~~

~~[(b) a renewal application described in Subsection (3) if:]~~

~~[(i) the land was assessed under this part for the preceding tax year; and]~~

~~[(ii) there have been no changes to the eligibility information provided in the most recently submitted application described in Subsection (2), other than the information described in Subsection 59-2-1703(2)(b).]~~

(2) An application required by Subsection (1) shall:

(a) be on a form:

(i) approved by the commission; and

(ii) provided to an owner:

(A) by the county assessor; and

(B) at the request of an owner;

(b) provide for the reporting of information related to this part;

(c) be submitted by:

(i) May 1 of the tax year in which assessment under Subsection (1) is requested if the land was not assessed under this part in the year before the application is submitted; or

(ii) the date otherwise required by this part for land that before the application being submitted has been assessed under this part;

(d) be signed by all of the owners of the land that under the application would be assessed under this part;

(e) be accompanied by the prescribed fees made payable to the county recorder;

(f) include a certification by an owner that the facts set forth in the application or signed statement are true;

(g) include a statement that the application constitutes consent by the owners of the land to the creation of a lien upon the land as provided in this part; and

(h) be recorded by the county recorder.

~~[(3) A renewal application required by Subsection (1) shall:]~~

~~[(a) be on a form:]~~

~~[(i) approved by the commission; and]~~

~~[(ii) provided to an owner:]~~

~~[(A) by the county assessor; and]~~

~~[(B) at the request of an owner;]~~

63 [(b) provide for the reporting of the information described in Subsection 59-2-1703(2)(b);]

64 [(c) be submitted on or before January 30 of the tax year in which the owner requests
65 assessment under this part;]

66 [(d) be signed by all of the owners of the land;]

67 [(e) be accompanied by the prescribed fees made payable to the county recorder;]

68 [(f) include a certification by an owner that the following are true:]

69 [(i) the facts set forth in the renewal application or signed statement; and]

70 [(ii) other than the information described in Subsection 59-2-1703(2)(b), the facts set
71 forth in the most recently submitted application described in Subsection (2), as of
72 the date the renewal application is submitted;]

73 [(g) include a statement that the renewal application constitutes consent by the owners of
74 the land to the creation of a lien upon the land as provided in this part; and]

75 [(h) be recorded by the county recorder.]

76 [(4)] (3) An application described in Subsection (2) [or a renewal application described in
77 Subsection (3)] constitutes consent by the owners of the land to the creation of a lien
78 upon the land as provided in this part.

79 [(5)] (4)(a) If the county determines that a timely filed application [or a timely filed
80 renewal application] is incomplete, the county shall:

81 (i) notify the owner of the incomplete application [or renewal application]; and

82 (ii) allow the owner to complete the application [or renewal application] within 30
83 days from the day on which the county provides notice to the owner.

84 (b) An application that has not been completed within 30 days of the day of the notice
85 described in Subsection [(5)(a) shall be] (4)(a) is considered denied.

86 [(6)] (5)(a) [Except as provided in Subsections (1) through (3), a] Once the application
87 required by Subsection (1) has been approved, the county assessor may [not require
88 an] :

89 (i) require, by written request of the county assessor, the owner to submit a new
90 application or a signed statement that verifies that the land qualifies for
91 assessment under this part; or

92 (ii) except as provided in Subsection (5)(b), require no additional signed statement or
93 application for assessment under this part.

94 (b) [Notwithstanding Subsection (6)(a), a county] A county assessor shall require that:

95 (i) an owner provide notice if land is withdrawn from this part as provided in Section
96 59-2-1705[.]; and

(ii) a new owner submit an application in accordance with this section.

(c) An owner shall submit an application or signed statement required under Subsection (5)(a) by the date specified in the written request of the county assessor for the application or signed statement.

~~[(7)]~~ (6) A certification under Subsection (2)(f) ~~or (3)(f)]~~ is considered as if made under oath and subject to the same penalties as provided by law for perjury.

~~[(8)]~~ (7)(a) An owner applying for participation under this part or a purchaser or lessee that signs a statement under Subsection ~~[(9)]~~ (8) is considered to have given consent to a field audit and review by:

(i) the commission;

(ii) the county assessor; or

(iii) the commission and the county assessor.

(b) The consent described in Subsection ~~[(8)(a)]~~ (7)(a) is a condition to the acceptance of an application or signed statement.

~~[(9)]~~ (8) An owner of land eligible for assessment under this part, because a purchaser or lessee actively devotes the land to agricultural use as required by Section 59-2-1703, may qualify the land for assessment under this part by submitting, with the application described in Subsection (2) ~~or the renewal application described in Subsection (3)]~~, a signed statement from that purchaser or lessee certifying those facts that would be necessary to meet the requirements of Section 59-2-1703 for assessment under this part.

Section 2. **Effective Date.**

This bill takes effect on May 7, 2025.

Section 3. **Retrospective operation.**

This bill has retrospective operation to January 1, 2025.