

Urban Farming Assessment Modifications

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jason B. Kyle

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:]~~

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

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

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

37 (a) be on a form:

38 (i) approved by the commission; and

39 (ii) provided to an owner:

40 (A) by the county assessor; and

41 (B) at the request of an owner;

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

43 (c) be submitted by:

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

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

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

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

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

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

56 (h) be recorded by the county recorder.

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

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

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

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

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

62 ~~[(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 forth~~
 71 ~~in the most recently submitted application described in Subsection (2), as of the date the~~
 72 ~~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] 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~~
 97 ~~(ii) a new owner submit an application in accordance with this section.~~
 98 ~~(c) An owner shall submit an application or signed statement required under Subsection~~
 99 ~~(5)(a) by the date specified in the written request of the county assessor for the~~

100 application or signed statement.

101 ~~[(7)]~~ (6) A certification under Subsection (2)(f)~~[-or (3)(f)]~~ is considered as if made under
102 oath and subject to the same penalties as provided by law for perjury.

103 ~~[(8)]~~ (7)(a) An owner applying for participation under this part or a purchaser or lessee
104 that signs a statement under Subsection ~~[(9)]~~ (8) is considered to have given consent
105 to a field audit and review by:

106 (i) the commission;

107 (ii) the county assessor; or

108 (iii) the commission and the county assessor.

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

111 ~~[(9)]~~ (8) An owner of land eligible for assessment under this part, because a purchaser or
112 lessee actively devotes the land to agricultural use as required by Section 59-2-1703,
113 may qualify the land for assessment under this part by submitting, with the application
114 described in Subsection (2)~~[-or the renewal application described in Subsection (3)]~~, a
115 signed statement from that purchaser or lessee certifying those facts that would be
116 necessary to meet the requirements of Section 59-2-1703 for assessment under this part.

117 Section 2. **Effective Date.**

118 This bill takes effect on May 7, 2025.

119 Section 3. **Retrospective operation.**

120 This bill has retrospective operation to January 1, 2025.