

URBAN FARMING ASSESSMENT ACT

Utah Code 59-2-1701 through 59-2-1712

To qualify for Urban Farming you need:

- ❖ 2-4.99 acres (excluding any land used for homesite or in conjunction with the homesite)
- ❖ Must be planted in irrigated food crops (produce or orchard)
- ❖ Must be in agricultural use for at least two (2) successive years immediately preceding the tax year in which application is made
- ❖ Land must produce greater than 50% of the average agricultural production per acre for the given type of land and given county or area
- ❖ Managed with a reasonable expectation of profit from the sale of the food produced
- ❖ Must complete an application and provide proof of production and proof of the sale of the food for two (2) years prior to the year you are making application

Land no longer qualifies for Urban Farming:

- ❖ An owner voluntarily requests that the land be withdrawn
- ❖ The land is no longer devoted to urban farming
- ❖ The land has a change in ownership and the new owner fails to apply for assessment under the Urban Farm Act
- ❖ The legal description changes

Rollback

- ❖ Land that is withdrawn from this part is subject to a rollback tax up to five (5) years
- ❖ An owner shall notify the county assessor within 120 days of a change causing the land to no longer qualify
- ❖ The county assessor shall determine the amount of the rollback tax by computing the difference between market tax and what was paid while assessed under the Urban Farming Act for up to 5 years