

URBAN FARMING ASSESSMENT AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Karen M. Peterson

Senate Sponsor: _____

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:



28 **59-2-1707. Application -- Signed statement -- Consent to creation of a lien --**
29 **Consent to audit and review -- Notice.**

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

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

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

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

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

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

40 (a) be on a form:

41 (i) approved by the commission; and

42 (ii) provided to an owner:

43 (A) by the county assessor; and

44 (B) at the request of an owner;

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

46 (c) be submitted by:

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

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

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

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

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

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

58 (h) be recorded by the county recorder.

59 ~~[(3) A renewal application required by Subsection (1) shall:]~~
60 ~~[(a) be on a form:]~~
61 ~~[(i) approved by the commission; and]~~
62 ~~[(ii) provided to an owner:]~~
63 ~~[(A) by the county assessor; and]~~
64 ~~[(B) at the request of an owner;]~~
65 ~~[(b) provide for the reporting of the information described in Subsection~~
66 ~~59-2-1703(2)(b);]~~
67 ~~[(c) be submitted on or before January 30 of the tax year in which the owner requests~~
68 ~~assessment under this part;]~~
69 ~~[(d) be signed by all of the owners of the land;]~~
70 ~~[(e) be accompanied by the prescribed fees made payable to the county recorder;]~~
71 ~~[(f) include a certification by an owner that the following are true:]~~
72 ~~[(i) the facts set forth in the renewal application or signed statement; and]~~
73 ~~[(ii) other than the information described in Subsection 59-2-1703(2)(b), the facts set~~
74 ~~forth in the most recently submitted application described in Subsection (2), as of the date the~~
75 ~~renewal application is submitted;]~~
76 ~~[(g) include a statement that the renewal application constitutes consent by the owners~~
77 ~~of the land to the creation of a lien upon the land as provided in this part; and]~~
78 ~~[(h) be recorded by the county recorder.]~~
79 ~~[(4)]~~ (3) An application described in Subsection (2) ~~[or a renewal application described~~
80 ~~in Subsection (3)]~~ constitutes consent by the owners of the land to the creation of a lien upon
81 the land as provided in this part.
82 ~~[(5)]~~ (4) (a) If the county determines that a timely filed application ~~[or a timely filed~~
83 ~~renewal application]~~ is incomplete, the county shall:
84 (i) notify the owner of the incomplete application ~~[or renewal application]; and~~
85 (ii) allow the owner to complete the application ~~[or renewal application]~~ within 30 days
86 from the day on which the county provides notice to the owner.
87 (b) An application that has not been completed within 30 days of the day of the notice
88 described in Subsection ~~[(5)(a) shall be]~~ (4)(a) is considered denied.
89 ~~[(6)]~~ (5) (a) ~~[Except as provided in Subsections (1) through (3), a]~~ Once the application

90 described in Subsection (1) has been approved, the county assessor may:

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

94 (ii) [~~not require an~~] except as provided in Subsection (5)(b), require no additional
 95 signed statement or application for assessment under this part.

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

97 (i) an owner provide notice if land is withdrawn from this part as provided in Section
 98 59-2-1705; and

99 (ii) a new owner submit an application in accordance with Subsection
 100 59-2-1708(3)(b)(ii).

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

104 [(7)] (6) A certification under Subsection (2)(f) [~~or (3)(f)~~] is considered as if made
 105 under oath and subject to the same penalties as provided by law for perjury.

106 [(8)] (7) (a) An owner applying for participation under this part or a purchaser or lessee
 107 that signs a statement under Subsection [(9)] (8) is considered to have given consent to a field
 108 audit and review by:

109 (i) the commission;
 110 (ii) the county assessor; or
 111 (iii) the commission and the county assessor.

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

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

120 **Section 2. Effective date.**

121 This bill takes effect on May 1, 2024.

122 Section 3. **Retrospective operation.**

123 This bill has retrospective operation to January 1, 2024.