

## Summary of the Farmland Assessment Act

Utah Code 59-2-5

### Summary of Requirements

*Five contiguous acres excluding land used in connection with a farmhouse that is actively devoted to raising useful plants and animals with an expectation of a profit and producing at least 50% of the average agricultural production in the county for the type of land and not in a platted area with curb, gutter or pavement that is not integral to agricultural use.*

### Excerpts

**59-2-502 Definitions.** As used in this part:

(1) "Actively devoted to agricultural use" means that the land in agricultural use produces in excess of 50% of the average agricultural production per acre:

(a) as determined under Section 59-2-503; and (b) for: (i) the given type of land; and (ii) the given county or area.

(4) "Land in agricultural use" means: (a) land devoted to the raising of useful plants and animals with a reasonable expectation of profit, including:

(i) forages and sod crops; (ii) grains and feed crops; (iii) livestock as defined in Section 59-2-102; (iv) trees and fruits; or (v) vegetables, nursery, floral, and ornamental stock; or (b) land devoted to and meeting the requirements and qualifications for payments or other compensation under a crop-land retirement program with an agency of the state or federal government.

(5) "Other eligible acreage" means land that is: (a) five or more contiguous acres; (b) eligible for assessment under this part; and (c) (i) located in the same county as land described in Subsection 59-2-503(1)(a); or (ii) contiguous across county lines with land described in Subsection 59-2-503(1)(a) as provided in Section 59-2-512.

(6) "Platted" means land in which: (a) parcels of ground are laid out and mapped by their boundaries, course, and extent; and (b) the plat has been approved as provided in Section 10-9a-604 or 17-27a-604.

### **59-2-503 Qualifications for agricultural use assessment.**

(1) 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:

(a) is not less than five contiguous acres in area, except that land may be assessed on the basis of the value that the land has for agricultural use:

(i) if: (A) the land is devoted to agricultural use in conjunction with other eligible acreage; and (B) the land and the other eligible acreage described in Subsection (1)(a)(i)(A) have identical legal ownership; or

(ii) as provided under Subsection (4); and (b) except as provided in Subsection (5) or (6): (i) is actively devoted to agricultural use; and (ii) has been actively devoted to agricultural use for at least two successive years immediately preceding the tax year for which the land is being assessed under this part.

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(2) In determining whether land is actively devoted to agricultural use, 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: (a) production levels reported in the current publication of the Utah Agricultural Statistics; (b) current crop budgets developed and published by Utah State University; and (c) other acceptable standards of agricultural production designated by the commission by rule

### **59-2-504 Exclusions from designation as agricultural use -- Exception.**

(1) Except as provided in Subsection (2), land may not be assessed under this part if the land is: (a) part of a platted subdivision or planned unit development, with restrictions prohibiting its use for agricultural purposes with surface improvements in place, whether within or without a city;

Or (b) platted with surface improvements in place that are not an integral part of agricultural use.

(3) For purposes of this section: (a) "platted with surface improvements in place" means that: (i) land is platted; and (ii) all surface improvements necessary for the land to be sold as a lot or a unit are in place:

(b) "surface improvement" means: (i) a curb; (ii) a gutter; or (iii) pavement.

### **59-2-507 Land included as agricultural -- Site of farmhouse excluded -- Taxation of structures and site of farmhouse.**

(1) (a) Land under barns, sheds, silos, cribs, greenhouses and like structures, lakes, dams, ponds, streams, and irrigation ditches and like facilities is included in determining the total area of land actively devoted to agricultural use.

(b) Land that is under a farmhouse and land used in connection with a farmhouse is excluded from the determination described in Subsection (1)(a).

(2) The following shall be valued, assessed, and taxed using the same standards, methods, and

procedures that apply to other taxable structures and other land in the county:

(a) a structure, except as provided in Subsection (3), that is located on land in agricultural use;

(b) a farmhouse and the land on which the farmhouse is located; and

(c) land used in connection with a farmhouse.

[https://le.utah.gov/xcode/Title59/Chapter2/C59-2-P5\\_1800010118000101.pdf](https://le.utah.gov/xcode/Title59/Chapter2/C59-2-P5_1800010118000101.pdf)