

## Urban Farming Assessment Act

The Urban Farming Assessment Act (UFAA) is a separate and distinct law from the Farmland Assessment Act (FAA). The UFAA only applies to counties that have adopted an ordinance governing urban farming in the county. Any questions about standard procedures in administering the law should be referred to the appropriate county assessor's office.

Since some aspects of the UFAA law mirror the FAA law, but others are entirely different, the following comparison chart may be helpful to compare and contrast the two laws.

**Comparison Chart**  
**Farmland Assessment Act vs. Urban Farming Assessment Act<sup>1</sup>**

<b>Provision</b>	<b>Farmland Assessment Act</b>	<b>Urban Farming Assessment Act</b>
Statute	§59-2-501 to 515	§59-2-1701 to 1712
Counties	All	Only counties that have adopted an ordinance governing Urban Farming
Permissible activities	Crops, grazing, livestock	Food crops
Reasonable expectation of profit	Yes	From food sales
Size requirement	5+ contiguous acres	2 to 4.99 acres
Land under agricultural buildings & facilities	Counts towards acres	Counts towards acres
Size exception	<5 acres used in conjunction with a 5+ acre parcel in same county with identical ownership	None
Size waiver	Eminent domain; 80% of income	None
Production requirement	>50% of average production	>50% of average production
Gov. cropland retirement	Qualifies	Does not qualify
Production waiver	No fault; Government program	None
Prerequisite active production	2 years immediately preceding	2 years immediately preceding
Value	Based on county & class listed in R884-24P-53	Based on the particular county's highest per acre value class (usually Irr I) as listed in R884-24P-53 <sup>2</sup>
Classes	Irr I-IV, Mead, Orch, Dry III-IV, Gr I-IV, Non-prod	The particular county's highest value class (usually Irr I) <sup>2</sup>
Owner application required	Yes, consent to audit & lien	Yes, consent to audit & lien
Rollback tax upon withdrawal	Fair market tax minus FAA tax	Fair market tax minus UFAA tax
Rollback tax period to be paid	5 years prior	5 years prior

<sup>1</sup> Based on Utah Code Annotated and Utah Administrative Code as of 1/2/2019

<sup>2</sup> Utah Administrative Code R884-24P-73