For purposes of the property tax assessment for land used for urban farming, land is actively devoted to urban farming under Subsection 59-2-1703(2)(a)(iii) if the production per acre for a given area and a given type of land meets the productive capabilities of land classified as Irrigated I.

(2) The value of land qualifying for valuation under Section 59-2-1703 shall be determined by reference to Table 1, Irrigated I, in R884-24P-53.

KEY: taxation, personal property, property tax, appraisals

Date of Enactment or Last Substantive Amendment: August 28, 2014

Notice of Continuation: January 3, 2012