

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1037

Introduced by Brasch, 16.

Read first time January 19, 2016

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1359, Revised Statutes Cumulative Supplement, 2014; to change
- 3 provisions relating to agricultural land and horticultural land; to
- 4 provide an operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1359, Revised Statutes Cumulative Supplement,
2 2014, is amended to read:

3 77-1359 (1) The Legislature finds and declares that agricultural
4 land and horticultural land shall be a separate and distinct class of
5 real property for purposes of assessment. The assessed value of
6 agricultural land and horticultural land shall not be uniform and
7 proportionate with all other real property, but the assessed value shall
8 be uniform and proportionate within the class of agricultural land and
9 horticultural land.

10 (2) For purposes of this section and section 77-1363:

11 (a 1) Agricultural land and horticultural land means a parcel of
12 land, excluding buildings ~~land associated with a building~~ or enclosed
13 structures ~~structure~~ located on the parcel, which is primarily used for
14 agricultural or horticultural purposes, ~~including wasteland lying in or~~
15 ~~adjacent to and in common ownership or management with other agricultural~~
16 ~~land and horticultural land;~~

17 (b 2) Agricultural or horticultural purposes means used for the
18 commercial production of any plant or animal product in a raw or
19 unprocessed state that is derived from the science and art of
20 agriculture, aquaculture, or horticulture. Agricultural or horticultural
21 purposes includes the following uses of land:

22 (i a) Land retained or protected for future agricultural or
23 horticultural purposes under a conservation easement as provided in the
24 Conservation and Preservation Easements Act except when the parcel ~~or a~~
25 ~~portion thereof~~ is being used for purposes other than agricultural or
26 horticultural purposes; ~~and~~

27 (ii b) Land enrolled in a federal or state program in which payments
28 are received for removing such land from agricultural or horticultural
29 production;

30 (iii) Wasteland lying in or adjacent to and in common ownership or
31 management with other agricultural land and horticultural land; and

1 (iv) Farm sites and farm home sites lying in or adjacent to and in
2 common ownership or management with other agricultural land and
3 horticultural land;

4 (c 3) Farm home site means land contiguous to a farm site which
5 includes an inhabitable residence and improvements used for residential
6 purposes and which is located outside of urban areas or outside a platted
7 and zoned subdivision; and

8 (d 4) Farm site means the portion of land contiguous to land
9 actively devoted to agriculture which includes improvements that are
10 agricultural or horticultural in nature, including any uninhabitable or
11 unimproved farm home site.

12 (3) Whether a parcel of land is primarily used for agricultural or
13 horticultural purposes is determined without regard to the actual value
14 or use of any buildings or enclosed structures on the parcel.

15 Sec. 2. This act becomes operative on January 1, 2017.

16 Sec. 3. Original section 77-1359, Revised Statutes Cumulative
17 Supplement, 2014, is repealed.