

AMENDMENTS TO LB 777

Introduced by Langemeier, 23.

1           1. Strike the original sections and all amendments  
2 thereto and insert the following new sections:

3           Section 1. Section 77-1359, Revised Statutes Cumulative  
4 Supplement, 2006, is amended to read:

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

12           For purposes of sections 77-1359 to 77-1363:

13           (1) Agricultural land and horticultural land means a  
14 parcel of land, excluding any building or enclosed structure  
15 and the land associated with such building or enclosed structure  
16 located on the parcel, which is primarily used for agricultural or  
17 horticultural purposes, including wasteland lying in or adjacent to  
18 and in common ownership or management with other agricultural land  
19 and horticultural land; ~~Agricultural land and horticultural land~~  
20 ~~does not include any land directly associated with any building or~~  
21 ~~enclosed structure;~~

22           (2) Agricultural or horticultural purposes means used for  
23 the commercial production of any plant or animal product in a

1 raw or unprocessed state that is derived from the science and  
2 art of agriculture, aquaculture, or horticulture. Agricultural or  
3 horticultural purposes includes the following uses of land:

4 (a) Land retained or protected for future agricultural or  
5 horticultural purposes under a conservation easement as provided  
6 in the Conservation and Preservation Easements Act except when the  
7 parcel or a portion thereof is being used for purposes other than  
8 agricultural or horticultural purposes; and

9 (b) Land enrolled in a federal or state program in which  
10 payments are received for removing such land from agricultural or  
11 horticultural production;

12 (3) Farm home site means not more than one acre of  
13 land contiguous to a farm site which includes an inhabitable  
14 residence and improvements used for residential purposes, and such  
15 improvements include utility connections, water and sewer systems,  
16 and improved access to a public road; and

17 (4) Farm site means the portion of land contiguous to  
18 land actively devoted to agriculture which includes improvements  
19 that are agricultural or horticultural in nature, including any  
20 uninhabitable or unimproved farm home site.

21 Sec. 2. This act becomes operative on January 1, 2009.

22 Sec. 3. Original section 77-1359, Revised Statutes  
23 Cumulative Supplement, 2006, is repealed.