

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 777

FINAL READING

Introduced by Hudkins, 21.

Read first time January 09, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1359, Revised Statutes Cumulative Supplement, 2006;
3 to redefine agricultural land and horticultural land; to
4 provide an operative date; and to repeal the original
5 section.

6 Be it enacted by the people of the State of Nebraska,

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

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

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

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

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

25 (a) Land retained or protected for future agricultural or

1 horticultural purposes under a conservation easement as provided
2 in the Conservation and Preservation Easements Act except when the
3 parcel or a portion thereof is being used for purposes other than
4 agricultural or horticultural purposes; and

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

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

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

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

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