

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 384

Introduced by Lindstrom, 18.

Read first time January 16, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to provide for
- 2 reclassification of agricultural land and horticultural land as
- 3 prescribed; and to provide an operative date.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) Any person who owns agricultural land and
2 horticultural land that is classified as cropland for property tax
3 purposes may apply to the county assessor to have up to thirty acres per
4 quarter section of such land reclassified as pasture or rangeland for
5 property tax purposes. The county assessor shall approve such application
6 and reclassify such land if he or she finds the following:

7 (a) The applicant has agreed to plant perennial cover on the
8 property to be reclassified; and

9 (b) The property to be reclassified has been classified as cropland
10 for property tax purposes for at least three of the last five years.

11 (2) Any person receiving reclassification under this section shall
12 reapply to the county assessor for each succeeding year to continue the
13 reclassification and shall supply any documentation necessary to show
14 that perennial cover has been planted as agreed to under subdivision (1)
15 (a) of this section and any other documentation necessary for the county
16 assessor to verify continued eligibility for the reclassification.

17 Sec. 2. This act becomes operative on January 1, 2016.