

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 372**

Introduced by Erdman, 47.

Read first time January 16, 2019

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1363, Reissue Revised Statutes of Nebraska; to change provisions
- 3 relating to classes and subclasses of agricultural land and
- 4 horticultural land; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-1363, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           77-1363 Agricultural land and horticultural land shall be divided  
4 into classes and subclasses of real property under section 77-103.01,  
5 including, but not limited to, irrigated cropland, dryland cropland,  
6 grassland, wasteland, nurseries, feedlots, and orchards, so that the  
7 categories reflect uses appropriate for the valuation of such land  
8 according to law. Classes shall be inventoried by subclasses of real  
9 property based on soil classification standards developed by the Natural  
10 Resources Conservation Service of the United States Department of  
11 Agriculture as converted into land capability groups by the Property Tax  
12 Administrator. Land capability groups shall be Natural Resources  
13 Conservation Service specific to the applied use and not all based on a  
14 dryland farming criterion. County assessors shall utilize soil surveys  
15 from the Natural Resources Conservation Service of the United States  
16 Department of Agriculture as directed by the Property Tax Administrator.  
17 Nothing in this section shall be construed to limit the classes and  
18 subclasses of real property that may be used by county assessors or the  
19 Tax Equalization and Review Commission to achieve more uniform and  
20 proportionate valuations.

21           Sec. 2. Original section 77-1363, Reissue Revised Statutes of  
22 Nebraska, is repealed.