

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 214

Introduced by Linehan, 39; Bostelman, 23.

Read first time January 11, 2021

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-101 and 77-1359, Reissue Revised Statutes of Nebraska; to define
- 3 certain terms for purposes of property taxes; to harmonize
- 4 provisions; and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-101, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-101 For purposes of Chapter 77 and any statutes dealing with
4 taxation, unless the context otherwise requires, the definitions found in
5 sections 77-102 to 77-132 and section 2 of this act shall be used.

6 Sec. 2. Recreational land means land predominantly used or intended
7 to be used for diversion, entertainment, and relaxation.

8 Sec. 3. Section 77-1359, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 77-1359 The Legislature finds and declares that agricultural land
11 and horticultural land shall be a separate and distinct class of real
12 property for purposes of assessment. The assessed value of agricultural
13 land and horticultural land shall not be uniform and proportionate with
14 all other real property, but the assessed value shall be uniform and
15 proportionate within the class of agricultural land and horticultural
16 land.

17 For purposes of this section and section 77-1363:

18 (1) Agricultural land and horticultural land means a parcel of land,
19 excluding land associated with a building or enclosed structure located
20 on the parcel, which is primarily used for agricultural or horticultural
21 purposes, including wasteland lying in or adjacent to and in common
22 ownership or management with other agricultural land and horticultural
23 land;

24 (2)(a) Agricultural or horticultural purposes means used for the
25 commercial production of any plant or animal product in a raw or
26 unprocessed state that is derived from the science and art of
27 agriculture, aquaculture, or horticulture; and

28 (b) Agricultural or horticultural purposes includes the following
29 uses of land:

30 (i) Land retained or protected for future agricultural or
31 horticultural purposes under a conservation easement as provided in the

1 Conservation and Preservation Easements Act except when the parcel or a
2 portion thereof is being used for purposes other than agricultural or
3 horticultural purposes; and

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

7 ~~(c) Whether a parcel of land is primarily used for agricultural or~~
8 ~~horticultural purposes shall be determined without regard to whether some~~
9 ~~or all of the parcel is platted and subdivided into separate lots or~~
10 ~~developed with improvements consisting of streets, sidewalks, curbs,~~
11 ~~gutters, sewer lines, water lines, or utility lines;~~

12 (3) Farm home site means land contiguous to a farm site which
13 includes an inhabitable residence and improvements used for residential
14 purposes and which is located outside of urban areas or outside a platted
15 and zoned subdivision; ~~and~~

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

20 (5)(a) Primarily used means that the use of the land is mainly for
21 agricultural or horticultural purposes;

22 (b) When determining the primary use of small or mixed use parcels,
23 consideration shall be given to whether the parcel is lying in or
24 adjacent to and in common ownership or management with other land used
25 for agricultural or horticultural purposes; and

26 (c) Whether a parcel of land is primarily used for agricultural or
27 horticultural purposes shall be determined without regard to whether some
28 or all of the parcel is platted and subdivided into separate lots or
29 developed with improvements consisting of streets, sidewalks, curbs,
30 gutters, sewer lines, water lines, or utility lines; and

31 (6) Wasteland means land that cannot be used economically and is not

1 suitable for agricultural or horticultural purposes.

2 Sec. 4. Original sections 77-101 and 77-1359, Reissue Revised

3 Statutes of Nebraska, are repealed.