

AMENDMENTS TO LB590

Introduced by Moser, 22.

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

3 **Section 1.** Section 37-335, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 37-335 (1) Commencing January 1, 1977, whenever the commission
6 acquires title to private lands for wildlife management purposes, the
7 commission shall annually make payments in lieu of taxes to the county
8 treasurer of the county in which the land is located. Commencing January
9 1, 1997, the payments shall be the same as the real property taxes which
10 would have been paid on the land if it were owned by a private owner. The
11 value of the land shall be determined by the county assessor pursuant to
12 sections 77-201 and 77-1301 to 77-1371 as if it were being used for the
13 use it had immediately before acquisition by the commission excluding any
14 improvements on the land either before or after its acquisition. The
15 commission may protest the valuation of such land to the county board of
16 equalization pursuant to section 77-1502 if the commission believes the
17 land is not properly valued. The county board of equalization shall treat
18 such protest in the same manner as any other protest pursuant to sections
19 77-1502 to 77-1509. The action of the county board of equalization on
20 such protest may be appealed as provided in section 77-1510. The county
21 treasurer shall allocate such payments to each taxing unit levying taxes
22 on such property in the county in which the land has tax situs in the
23 same proportion that the levy on the property of such taxing unit bears
24 to the total levy on such real property of all the taxing units in which
25 the property is taxed.

26 (2) The Department of Transportation may adopt and promulgate rules
27 and regulations to establish, use, and operate a mitigation bank or an

1 in-lieu-fee program in accordance with applicable state and federal laws.

2 (3) The purpose of the mitigation bank or in-lieu-fee program is to
3 provide compensatory mitigation for the following when compensatory
4 mitigation is required for any transportation project administered by the
5 Department of Transportation:

6 (a) The taking of threatened or endangered species or such species'
7 habitat;

8 (b) The dredging or filling of wetlands; and

9 (c) Restoration, creation, enhancement, or preservation of, or any
10 combination thereof, of habitats, wetlands, or other resources.

11 (4) State regulatory agencies shall make a good faith effort to use
12 and give priority to the mitigation bank and in-lieu-fee program
13 established by the Department of Transportation when consulting on or
14 reviewing mitigation plans for the impacts of any transportation project
15 administered by the Department of Transportation.

16 (5) If the Department of Transportation establishes a mitigation
17 bank or an in-lieu-fee program pursuant to subsection (2) of this
18 section, the Department of Transportation may:

19 (a) Enter into one or more cooperative agreements with a state or
20 local public agency or private party, including for-profit and not-for-
21 profit entities, for the establishment, use, operation, and maintenance
22 of the mitigation bank or in-lieu-fee program;

23 (b) Acquire title to real property through purchase, bequest,
24 donation, or eminent domain for use with the mitigation bank or in-lieu-
25 fee program to mitigate the impacts of any transportation project
26 administered by the Department of Transportation;

27 (c) Establish or restore habitats, wetlands, and natural resources
28 for threatened and endangered species and impacts to the environment and
29 natural resources across Nebraska;

30 (d) Provide a consistent and simplified approach to address
31 mitigation requirements associated with permits or authorizations issued

1 by federal and state agencies;

2 (e) Streamline the permitting and consultation process, minimize
3 delays in permit decisions, and decrease the burden of permit applicants
4 of planning and performing compensatory mitigation for the following
5 relating to any transportation project administered by the Department of
6 Transportation:

7 (i) The taking of any threatened or endangered species;

8 (ii) The loss of any habitat of such species; and

9 (iii) Any adverse effect on any environmental or natural resources;

10 (f) Increase the ecological efficiency and effectiveness of
11 compensatory mitigation;

12 (g) Replace impacted acres of land by providing for the
13 establishment of a net increase in suitable acres, functions, and values
14 for threatened and endangered species, habitats, wetlands, and other
15 natural resources by using a fair, reasonable, and practicable ratio of
16 compensatory mitigation acres to offset the impacts of any transportation
17 project administered by the Department of Transportation;

18 (h) Achieve a net increase in conservation land functions and values
19 for threatened and endangered species, habitats, wetlands, and other
20 natural resources impacted by any transportation project administered by
21 the Department of Transportation; and

22 (i) Provide research and educational opportunities to advance the
23 understanding and conservation of threatened and endangered species,
24 habitats, wetlands, and other natural resources impacted by any
25 transportation project administered by the Department of Transportation.

26 (6) Any state agency, local agency, public party, or private party,
27 including any for-profit or not-for-profit entity, that owns the
28 mitigation bank acquired to restore, enhance, preserve, or create habitat
29 or wetlands shall also pay a sum in lieu of ad valorem taxes lost by the
30 county. This subsection (6) only applies to property acquired after July
31 1, 2026.

1 **Sec. 2.** Original section 37-335, Reissue Revised Statutes of
2 Nebraska, is repealed.