

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 484

Introduced by Quick, 35.

Read first time January 21, 2025

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1359, Revised Statutes Cumulative Supplement, 2024; to redefine
- 3 agricultural land and horticultural land; and to repeal the original
- 4 section.
- 5 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-1359, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

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

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

11 (1) ~~(1)(a)~~ Agricultural land and horticultural land means a parcel
12 of land, excluding land associated with a building or enclosed structure
13 located on the parcel, which is primarily used for agricultural or
14 horticultural purposes, including wasteland lying in or adjacent to and
15 in common ownership or management with other agricultural land and
16 horticultural land; -

17 ~~(b) Agricultural land and horticultural land does not include land~~
18 ~~used for commercial purposes that are not agricultural or horticultural~~
19 ~~purposes, such as land used for a solar farm or wind farm;~~

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

24 (b) Agricultural or horticultural purposes includes the following
25 uses of land:

26 (i) Land retained or protected for future agricultural or
27 horticultural purposes under a conservation easement as provided in the
28 Conservation and Preservation Easements Act except when the parcel or a
29 portion thereof is being used for purposes other than agricultural or
30 horticultural purposes; and

31 (ii) Land enrolled in a federal or state program in which payments

1 are received for removing such land from agricultural or horticultural
2 production.

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

8 (3) Farm home site means land contiguous to a farm site which
9 includes an inhabitable residence and improvements used for residential
10 purposes and which is located outside of urban areas or outside a platted
11 and zoned subdivision; and

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

16 **Sec. 2.** Original section 77-1359, Revised Statutes Cumulative
17 Supplement, 2024, is repealed.