



Hundredth Legislature - First Session - 2007  
**Introducer's Statement of Intent**  
**LB 356**

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**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** February 14, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB356 amends section 77-1344 to provide an exemption to a provision of the “Greenbelt Law,” sections 77-1343 to 1348. Section 77-1344 currently provides that in order to be eligible for the special valuation for qualified agricultural or horticultural land, the property must be located outside the corporate boundaries of any city or village. LB 356 provides that if a city or village annexes land that had qualified for and was receiving the special valuation prior to the annexation, it may continue to receive the special valuation as long as the land continues to be used for agricultural or horticultural purposes and the land is zoned predominately for agricultural or horticultural use.

LB 356 protects a farmer whose greenbelt land is being annexed by allowing the special valuation to continue as long as the land is used for and zoned for agricultural use even though the land is inside a city or village corporate limits.

**Principal Introducer:** \_\_\_\_\_  
**Senator Abbie Cornett**