

AMENDMENTS TO LB217

(Amendments to E and R amendments, ER48)

Introduced by Harr, 8.

1 1. Insert the following new section:

2 Sec. 6. Section 77-1359, Revised Statutes Cumulative Supplement,
3 2016, is amended to read:

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

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

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

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

22 (b) Agricultural or horticultural purposes includes the following
23 uses of land:

24 (i) ~~(a)~~ Land retained or protected for future agricultural or
25 horticultural purposes under a conservation easement as provided in the
26 Conservation and Preservation Easements Act except when the parcel or a

1 portion thereof is being used for purposes other than agricultural or
2 horticultural purposes; and

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

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

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

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

19 2. Renumber the remaining sections and correct internal references
20 accordingly.

21 3. Correct the operative date and repealer sections so that the
22 section added by this amendment becomes operative three calendar months
23 after the adjournment of this legislative session.