

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 251**

Introduced by Harr, 8.

Read first time January 11, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1359, Revised Statutes Cumulative Supplement, 2016; to redefine
- 3 agricultural or horticultural purposes as prescribed; and to repeal
- 4 the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1359, Revised Statutes Cumulative Supplement,  
2 2016, 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) Agricultural land and horticultural land means a parcel of land,  
12 excluding land associated with a building or enclosed structure located  
13 on the parcel, which is primarily used for agricultural or horticultural  
14 purposes, including wasteland lying in or adjacent to and in common  
15 ownership or management with other agricultural land and horticultural  
16 land;

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

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

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

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

31 (c) Whether a parcel of land is primarily used for agricultural or

1 horticultural purposes shall be determined without regard to whether some  
2 or all of the parcel is platted and subdivided into separate lots or  
3 developed with improvements consisting of streets, sidewalks, curbs,  
4 gutters, sewer lines, water lines, or utility lines;

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

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

13 Sec. 2. Original section 77-1359, Revised Statutes Cumulative  
14 Supplement, 2016, is repealed.