

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 250

Introduced by Walz, 15; Albrecht, 17; Briese, 41; Crawford, 45; Friesen,
34; Lindstrom, 18.

Read first time January 14, 2019

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1344 and 77-1347, Reissue Revised Statutes of Nebraska; to change
3 provisions relating to agricultural or horticultural land receiving
4 special valuation; to provide an operative date; and to repeal the
5 original sections.

6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1344, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-1344 (1) Agricultural or horticultural land which has an actual
4 value as defined in section 77-112 reflecting purposes or uses other than
5 agricultural or horticultural purposes or uses shall be assessed as
6 provided in subsection (3) of section 77-201 if the land meets the
7 qualifications of this section ~~subsection~~ and an application for such
8 special valuation is filed and approved pursuant to section 77-1345.

9 (2)(a) In counties with a population of one hundred thousand
10 inhabitants or more, order for the land shall ~~to~~ qualify for special
11 valuation if all of the following criteria are ~~shall be~~ met:

12 (i) (a) The land must be ~~is~~ located outside the corporate boundaries
13 of any sanitary and improvement district, city, or village except as
14 provided in subdivision (2)(b) subsection (2) of this section; and

15 (ii) The (b) the land must be ~~is~~ agricultural or horticultural land.

16 (b) (2) Special valuation may be applicable to agricultural or
17 horticultural land included within the corporate boundaries of a city or
18 village if the land is subject to a conservation or preservation easement
19 as provided in the Conservation and Preservation Easements Act and the
20 governing body of the city or village approves the agreement creating the
21 easement.

22 (3) In counties with a population of less than one hundred thousand
23 inhabitants, land shall qualify for special valuation if all of the
24 following criteria are met:

25 (a) The land must be located outside the corporate boundaries of any
26 sanitary and improvement district; and

27 (b) The land must be agricultural or horticultural land.

28 (4) (3) The eligibility of land for the special valuation provisions
29 of this section shall be determined each year as of January 1. If the
30 land so qualified becomes disqualified on or before December 31 of that
31 year, it shall continue to receive the special valuation until January 1

1 of the year following.

2 ~~(5)~~ (4) The special valuation placed on such land by the county
3 assessor under this section shall be subject to equalization by the
4 county board of equalization and the Tax Equalization and Review
5 Commission.

6 Sec. 2. Section 77-1347, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-1347 Upon approval of an application, the county assessor shall
9 value the land as provided in section 77-1344 until the land becomes
10 disqualified for such valuation by:

11 (1) Written notification by the applicant or his or her successor in
12 interest to the county assessor to remove such special valuation; or

13 ~~(2) Except as provided in subsection (2) of section 77-1344,~~
14 ~~inclusion of the land within the corporate boundaries of any sanitary and~~
15 ~~improvement district, city, or village; or~~

16 (2) ~~(3)~~ The land no longer meeting all of the qualifications
17 required for special valuation under section 77-1344 ~~qualifying as~~
18 ~~agricultural or horticultural land.~~

19 Sec. 3. This act becomes operative on January 1, 2020.

20 Sec. 4. Original sections 77-1344 and 77-1347, Reissue Revised
21 Statutes of Nebraska, are repealed.