AMENDMENTS TO LB217

(Amendments to E and R amendments, ER48)

Introduced by Harr, 8.

1. Insert the following new section:

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

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

For purposes of this section and section 77-1363:

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

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

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

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

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

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

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

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

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

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