

March 3, 1976

vigorously. If this bill, if this word is added, it takes the basic thrust of the bill away, and more important than that, it certainly dooms the bill. This bill is introduced as an effort to conserve primarily water, but also soil resources as well. Now by adding one word on page 3, line 19, before basin, by adding natural, you make this a habitat bill, and while it is desirable to conserve our state's habitat, in this case wetlands, it makes it impossible or practically impossible, the County Assessors would say, at least, and they have got some arguments on their side, to police the tax exemption status of natural lakes. Senator Kime, Senator Stull, Senator Rumery represent parts of this state that have a large number of wetlands in them in our sandhills area. Others of you also have similar conditions south of the Platte. This, if you add the term natural, basically, we have half of LB 488, the constitutional amendment offered by Senator Syas and that constitutional amendment, as you recall, bit the dust earlier this session. So if you leave this word natural in here, you are making it extremely unlikely that I can pass this bill and I think it is important that we do enact a bill to conserve water resources in this state. The only opposition, basically, that has come for this bill along with much support from our Natural Resource areas, from some of our farm organizations, has to do with the practicality of granting tax exempt status. Now I think that those arguments can be answered by writing legislation and I am happy to go into details on that further when we get to the discussion of the bill itself. But this state has to decide if it is really serious about conserving its most important natural resource, its water. This bill would attempt to conserve some of the state's surface water as well as providing soil erosion protection, as well as providing some protection against floods, but most important, it would conserve some of our surface water for use by the citizens of this state, and more importantly would have the indirect benefit of making a smaller demand upon our ground water resources of the state. This bill as it is written relates not to woodlands, whatsoever, not to natural areas including wetlands but only man made impoundments. When a man takes some action to impound water on his property even if he does not benefit from it directly and benefits only those people down the stream, it seems only fair that he have some opportunity for a lower assessment on taxes under that property. Presently, the County Assessors across the state have absolute flexibility in the amount of assessment they want to assign to that land that is under water. In some cases, they are assessing it very low. In other cases, they are assessing it at a normal ratio. Gentlemen and Senator Marsh, this bill, if you add the word natural to it, changes the basic form of the legislation. It makes the bill, in all probability, unpassable. The person who has wetlands on his property, while those should be conserved many people would say and I agree, has done nothing to create that wetlands. It is quite