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taxes? I haven't and in the same line, if they have land that is covered by water temporarily and ruins the crop for one year, they can go into their county board and ask for a reduction in their taxes for that year. I don't see why this is necessary at all. Next, land that is covered by water is valuable. I happen to have a little and I like it the way it is and I don't want to have the people of Nebraska say you are forgiven for the amount of taxation. It doesn't amount to a darn anyway, very little, very little, but it is worth something to have land next to water and I think every farmer and rancher will admit that. I haven't heard one farmer or rancher asking for this, not one. Now as to the problems, I don't think we should be too concerned about the County Assessors and their problems. I am sure they will have but I am sure they can handle it, if you say you do it, but it will take more money from you to do this. Can you imagine you trying to handle a situation where a lake is one acre in size this year and a hundred next year and the next year it is twenty-five. How do you handle this? It is a problem. Next, some of this income producing property may be income producing one year and not the next. That is another problem. Now why do we want to reduce the income from the revenue of these wetlands even though it is small? Are we in a position where we can dismiss this or forgive this with no reason for wanting to forgive this tax. I still come back to the old point. I can't understand why we want to give this back to farmers when they are not asking for it. The last point I wish to make is this, I can't understand why we, who live in the towns, are capable of saying why we should forgive this for the ranchers and the farmers. Let's hear from the ranchers and farmers. I don't see one of them supporting this bill that testified at the hearing, not one. There are all of them that were there testifying were there apparently supporting their position of being in existence in a governmental way for the most part. I just can't see this bill at all and I hope we do kill it.

PRESIDENT: Did you want to speak on the motion to kill, Senator Dickinson?

SENATOR DICKINSON: Mr. President, members of the Legislature, I rise to add my nickel's worth to killing the big, bad Bereuter bill. I would like to ask Senator Bereuter a couple of questions. Senator Rasmussen got a little bit into the photography but what kind of aerial photography are you talking about that is so readily and immediately available that could be used for determining these areas?

SENATOR BEREUTER: Senator Dickinson, as you are probably aware of the fact, our counties do go into cadastral mapping for tax assessment purposes and those property lines are laid out, not over maps, but over aerial photography so those are updated, oh, roughly, every five years, I understand.