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from practically nothing to maybe a couple of hundred dollars tax break would not be incentive. It is going to take a lot more than that to accomplish what you are trying to accomplish, Senator Bereuter. So I think the bill is just like a lot of other bills around here, just excess baggage on the law books.

SPEAKER BURBACH PRESIDING

SPEAKER BURBACH: Now the issue before the House is the indefinite postponement of LB 834. There are quite a few lights here and before I took the Chair I was told that there was some lights still lit from the original discussion. Now if you care to talk about indefinite postponement, please either light your lights or put your lights out. We are now on indefinite postponement. I will recognize the lights as I see them now. Senator George.

SENATOR GEORGE: Mr. Speaker, I hate to strain Senator Bereuter's voice but I do have a question.

SENATOR BEREUTER: That's quite all right.

SENATOR GEORGE: Senator Bereuter, I still try to figure out why you introduced this bill. So far, the way I understand this, if there if, for instance, an acre or two of land under water, couldn't that farmer go to the assessor, to his County Assessor, and ask for a reevaluation of that land?

SENATOR BEREUTER: That is his option. He is reluctant to do it typically.

SENATOR GEORGE: How far could that be reevaluated downward? Could that Assessor, is it in his power to say it is worth nothing or \$1 a year or a nominal fee or anything like it or is there a limitation that you are worried about?

SENATOR BEREUTER: I don't think there is a limitation.

SENATOR GEORGE: So that so far it can be done really legally, correctly, without the bill, right?

SENATOR BEREUTER: It can be done.

SENATOR GEORGE: And the second question I had was since you mentioned that you might be willing to exclude small structures like an acre or two, could you give me some practical example where a farmer or rancher might want to establish an area under water of 100 or 200 acres? I just lack some knowledge of where that might be applicable.

SENATOR BEREUTER: Well, Senator George, I think that there would be very few instances in this state where we would be talking about a water body privately created of excess