

January 8, 1974

SENATOR DICKINSON: Mr. President and members of the body I was about to go back to our little discussion of yesterday, and I would like to suggest that under our state tax laws the County Assessors are assessing land according to the criterion set out. At least three of the things used are productivity, topography of the land, and it's fair market value. We would have to assume that if these assessors are doing their job that these tracts of land that have unproductive areas on the, wooded areas, swamp areas, anything that is considered waste land is assessed at a lower value than the adjacent comparable size piece of ground next to it. So in that respect they are already tax exempt. And I reiterate my statement of yesterday that this is superfluous legislation and it is simply something that would clutter up the books and will not accomplish the purpose for which it is introduced.

PRESIDENT: The chair recognizes Senator Rasmussen and then Senator Kime. We're speaking on LB104 as amended.

SENATOR RASMUSSEN: I wonder if Senator Syas would yield to a question. There's three words on pages 18 and 19 that say produces no income. Would this prohibit cattle on my farm from drinking in farm ponds.

SENATOR SYAS: In my mind that drinking of water wouldn't be an income. But grazing on the land would.

SENATOR RASMUSSEN: This is your opinion Senator Syas?

SENATOR SYAS: See there again we come to a point where the Legislature. I..this is on record what I'm saying. My intent is not to prevent cattle from having a drink.

SENATOR RASMUSSEN: Would you be against to a specific amendment to this affect.

SENATOR SYAS: Well, the only thing about this thing I would have to see the amend..The only thing about this thing is that if you can do it, but most of these things have to be left to the Legislature. If you can get it in there it's all right with me.

(End Belt #2)

(Start Belt #3)

If you have the proper wordage so that it.. you have to be careful on a constitution amendment. I had to take this several times to the Attorney General to get it down so to.. plug all the holes. Now if you can get it. And if you don't have it in proper form I will not fight you on Select File to put it on if you don't have it ready. I don't want to keep cattle from drinking. I don't think it's needed, but if you feel it is and you talk to the Attorney General and he thinks it is. Put it on select file I have no..O.K.

PRESIDENT: The next to speak is Senator Kime, then Whitney, then Anderson.

SENATOR KIME: Mr. Chairman members of the body. As a rule I can go along with Syas in most all of his bills or anything he has to do with conservation, woodlands, wastelands or anything like this. But in this case I'm a little afraid of what might happen in the long run. If this legislation passes. If this becomes an amendment, then after that it's up to the