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SENATOR VICKERS: It is not my purpose to raise the value of the property at all. I am just simply saying that if an improvement is made in the land it should be valued, and if the valuation is going to be included in the assessor's valuation, then it should be included whether it be an irrigation well or a new farrowing house, a new bin, a new house or whatever.

SENATOR KAHLE: Well, the way it has been done before, at one time in our county we had a flat fee for irrigation wells that was assessed against the property and I think they changed that now to raise the value of the land because it was irrigated and we had a problem because in one instance the guy was pumping water on one side of the road and running it across onto land on the other side and he was very unhappy when we taxed it as irrigated land across the road even though it was irrigated and the well was on the other side. So I guess what, and I really haven't had a chance to study your amendment, but it seems to me that this is all taken care of already. Well, it should be if it isn't and in our county it has been.

SENATOR VICKERS: I am sure that you are correct and I think it has been taken care of in the past but as we too often do in here we reinvent the wheel and I think that is what we are doing here, but in answer to your question, I think that probably when the assessor becomes aware of the fact that there is an irrigation well, he will be, in fact, assessing some land as irrigated farmland then.

SENATOR KAHLE: He, of course, should have other ways of determining that and I think there is even a penalty toward the landowner if he doesn't report irrigated acres to the county assessor. Thank you.

SPEAKER MARVEL PRESIDING

SPEAKER MARVEL: Senator Kremer.

SENATOR KREMER: Thank you, Mr. Speaker. Senator Vickers, I'd ask Senator Vickers a question please.

SENATOR VICKERS: Yes, sir.

SENATOR KREMER: Senator Vickers, my question is not directly related to your amendment but I think it ought to be brought into discussion. I am being told that there are those that irrigate because of the tremendous increase in the cost of power that they are going to not irrigate