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just said, and I don't want to get a first class argument going but he can move his hog house or he can tear it down or he can move his house but you cannot move an irrigation well. An irrigation well becomes a part of the real estate. It has nothing to do with improvements on top of the land. It is an entirely different situation than Senator Keyes is talking about, and if you don't believe it, that is the way the State of Nebraska looks at it. The Department of School Lands and Funds puts wells on their property and they are a part of the real estate. So if you want to tax them, you tax them as part of the real estate, not as wells because they are not movable. There is no one trying to get out of paying taxes on them but you certainly cannot move them or do anything else but pump water out of them. If you ever try to pull one out, you will find out what I am talking about.

SPEAKER MARVEL: Senator Barrett.

SENATOR BARRETT: Mr. Speaker, I move the previous question.

SPEAKER MARVEL: You are the last speaker. We are ready to vote on the Vickers amendment as amended. Do you want to close, Senator Vickers?

SENATOR VICKERS: Well, I would just like to reiterate that what we are talking about is valuation of the property, whether it be a new feedlot, a new house, a new well or whatever. It is the valuation of the real estate that is raised. The assessor doesn't value the new fence post that you put in as a feedlot and just assess the fence post separately. They attach that to that quarter of land that they are on or that section of land and raise the valuation accordingly and I guess what I am saying here is that these irrigation wells, the assessor is going to have to work out as to the number of irrigated acres that that well is irrigating. If it is near irrigated acres, they should be reported. I think it is that simple.

SPEAKER MARVEL: All those in favor of the Vickers amendment as amended vote aye, opposed vote no. Have you all voted? Senator Vickers. Have you all voted? Senator Vickers, what is your pleasure? Okay, record.

CLERK: 15 ayes, 10 nays on adoption of Senator Vickers motion.

SPEAKER MARVEL: Motion lost. Senator Wesely, do you want to move the bill as amended? Senator Carsten, do you wish to