

SENATOR HABERMAN: I would like to ask for a division of the amendments, if I may.

SENATOR V. JOHNSON: You are certainly welcome to. I think that the amendment itself would divide at...you would take out subpart 4, lines 14 through 17 on page 2. I think that is what...if you want to have that soil survey left separately, that is what you would do, Senator Haberman. Do you want to go ahead and speak to that issue?

SENATOR HABERMAN: I don't...Madam President and members of the Legislature, I am not quite sure but I have got a feeling that this might penalize some of those counties who have completed it because it does make a change in how an assessor does value the property. Now if I am wrong in this thinking, I will be pleased to change my thinking, but I would like to ask if there is that possibility, Senator Johnson or Senator Carsten, that there will be a difference on how some county assessors value the land if they do not have the overall soil survey.

SENATOR LABEDZ: Senator Johnson.

SENATOR V. JOHNSON: I am going to...if I might, Madam Speaker...

SENATOR LABEDZ: Yes.

SENATOR V. JOHNSON: ...I will respond to Senator Haberman's question.

SENATOR LABEDZ: Please do.

SENATOR V. JOHNSON: For the last four years the local assessors have been conducting with the United States Department of Agriculture surveys of the soil types that exist in the counties and as the soil surveys are completed, that information is fed into the local assessment function because the assessment manual promulgated by the Department of Revenue is essentially based on soil classification. Well, it has been an ongoing process, Senator Haberman. As at this point there are 75 counties in Nebraska that have