

PRESIDENT: And as I understand it, it is part of the committee amendment but it has been divided. Correct?

SENATOR V. JOHNSON: Right.

PRESIDENT: All those in favor vote aye, opposed vote nay. Members, please record your vote. Have you all recorded your vote? The Clerk will record.

CLERK: 34 ayes, 1 nay on adoption of the first portion of the committee amendments.

PRESIDENT: Motion carried, the point is adopted. Senator Johnson, you may present the second division point.

SENATOR V. JOHNSON: Well, Mr. Speaker and members of the body, Senator Haberman has raised this question about the soil survey and I know that Senator Carsten has answered that question and Senator Hefner is prepared to answer that question, in fact, he did, and there are other members of the Revenue Committee that would answer the question, but it is a real simple deal. Our current practice of valuing agricultural and horticultural land is based on the kind of soil, the kind of soil that the land itself reflects. Our manual is based on soil. Well, the manual itself was implemented in 1980. It was necessary for county assessors to go back and inventory very carefully the kind of soil and uses for farm and ranchland in their counties and they have done that using a lot of assistance from the United States Department of Agriculture. Many counties have completed their soil classification systems and as each county completes, then that system is fed into the assessment process. Now the upshot has been that more and more counties are coming on line in terms of soil classification and we are now getting in Nebraska a far better grade of equalization between counties and within counties of our agricultural and horticultural and ranch property tax. When LB 30 is adopted by this body, it in effect will tell county assessors to continue to use the 1980 land manual for tax year 1985. The Department of Revenue says to the Revenue Committee, simply because that manual is continuing to be