

lot of difficulty collecting taxes. I spoke to several of the school board folks who are having difficulty getting enough money in to keep their schools going, so we want to be absolutely certain that this bill does that which we promised, first of all, we would do to the voters, that we do not cause any shift. And, secondly, that we do not by the adoption of the amendment cause a further disruption between the classes of property themselves, in this instance the agricultural land classification. I know there is a lot of discussion about it. I know there is a lot of deep feeling on it, but I believe that we must reemphasize again the commitment we made that there would not be a major shift, because I can assure you that if it happens there will be litigation. The entire thing will wind up in the ashcan, and we will have various subdivisions of government that might have more problems than they have at the present time. I cannot, at this time, vote for the amendments. I hope I can be enlightened with further debate on the issue.

PRESIDENT: Chair recognizes Senator Sieck.

SENATOR SIECK: Mr. President, members of the body, I feel the amendment is very important. It is continuing a program that was started back in 1980 or before, to equalize the value within a county, not so much equalizing the values across the state, but within their own jurisdiction. I think it is a program that we don't want to lose. The purpose of the amendment is to discontinue that program. It is not to change the valuation whatsoever. It is just to be able to correct if there is a difference within your farm, for instance, you might have considerable acres of bottom land, for instance. Your valuation will go up because it will be in a different class. But you could be also the reverse. You could have a lot of Class IV land, which was originally...they really didn't know what class it was, but they had a value on it. The value will then go down somewhat. This is treating individual property owners more fairly. I feel this is proper. Now really we are going back to 1984 valuations. So when you use 1984 valuations the only thing that we are changing is the individual valuation within that county, but the basis will remain the same, it will not change. So I cannot see any danger in