

of a solution as to how it shall be valued, you have only got a one year bill. For all I know, the separate and distinct classification for farm and ranchland, the permanent class as Senator Beutler deals with could end up being valued higher. It doesn't have to be valued lower. It could be valued higher. I think...I appreciate Senator Beutler's mind and thoughtfulness in examining these questions because it is important as one writes a legal contract to cross every "t" and dot every "i". But the absence of the "t" crossing in this case brings no harm to the rural area or to the urban area. It is a problem without an issue or an issue without a problem, I should say. Now the Revenue Committee and Senator Carsten and Senator Hefner have worked hard to move LB 30 through quickly because the quicker it is moved through the more lead time the assessors have in terms of the way they handle the valuation issue. As I was driving down here this morning from Omaha, I was thinking to myself how nice it is that LB 30 will be passed today with the emergency clause because that will take care of the problem for this year. But if we bring the bill back, it will undoubtedly ride for another three or four days in the Legislature. Now three or four days may not be much. On the other hand we have been anxious to pass the bill as rapidly as we can for the benefit of the assessors as well as for the citizens of our state. I don't think Senator Beutler's amendment is necessary so at this time I would oppose the amendment and suggest we just go on to Final Reading on LB 30.

PRESIDENT: The Chair recognizes Senator Carsten.

SENATOR CARSTEN: Mr. President and members of the Legislature, I visited with Senator Beutler about his amendment a little bit ago. The intent that Senator Beutler has is well-founded and certainly does without doubt spell out the intent of LB 30 but I would agree with Senator Johnson that I don't believe it is necessary, and having visited with the Department of Revenue, in the event, in the event that no permanent solution is adopted this session, then it becomes the duty of the Department of Revenue to fulfill that which we established by this bill valuating and assessing agricultural land separately in place but will with rules and regs put a manual out that would update, if that is the proper words, to '85-86 or for '86. So I would agree with Senator Johnson even though I have no problem with the intent of Senator Beutler. It is the intent of the