

PRESIDENT: Do you wish to speak again at this time, Senator Beutler?

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I would like to ask Senator Hefner and Senator Carsten some questions just to clarify the introducers' intent on this particular bill. Senator Hefner, if I may, let's work with a hypothetical situation. Let's say that for one reason or another we are unable to reach consensus on the permanent solution that has been put before our eyes in prior discussions on this particular bill. We are unable to do that this year and so for 1985 tax year the bill settles the problem, we use the '84 manual, right?

SENATOR HEFNER: That is correct.

SENATOR BEUTLER: Okay, but we don't reach a decision and LR 30(sic) continues to be the effective law for 1986, okay? What is your intent with regard to how agricultural property will be valued in the event that LR 30(sic) is the operative law in 1986.

SENATOR HEFNER: Senator Beutler, I believe the bill distinctly says that for the tax year 1985 agricultural land shall be valued using the agricultural land valuation manual for use in the tax year '84. So this bill wouldn't have anything to do with 1986.

SENATOR BEUTLER: Okay, so it is your opinion if we do nothing further for 1986, agricultural land will be appraised the same as commercial land in the city or residential property?

SENATOR HEFNER: Yes, this is correct.

SENATOR BEUTLER: Okay. Senator Carsten, if I may address the same question to you, do you agree with Senator Hefner and then is it your intent as introducer that in the event that LR 30(sic) continues to be operative law for 1986 that ag property will be valued the same as commercial property and residential property in the cities?

SENATOR CARSTEN: It would only be for 1985. In '86, then whatever the Department of Revenue in the event that we do not pass a permanent statute, then it would be up to the Department of Revenue to implement that which we established