

with LB 30 which puts the ag land valuations and assessments separately, in a class by itself, yes.

SENATOR BEUTLER: And is it your intent that ag land would then be not only separate but lower and would continue in the (interruption)?

SENATOR CARSTEN: Not necessarily, no.

SENATOR BEUTLER: Okay, so there would be complete latitude in the Department of Revenue?

SENATOR CARSTEN: That is absolutely correct. They would use a criteria that is measurable to do that that is at least in our intent and hopes to be realistic and applicable.

SENATOR BEUTLER: Thank you, Senator Carsten. Members of the Legislature, I hope you can see from that discussion that the two introducers of the bill have diametrically opposed views of what happens in 1986 in the event that we do not reach a solution and this bill is operative. And that is precisely the reason I am offering to you this amendment to make clear what does happen in 1986. If somebody feels that the opposite should happen in 1986 than what I am suggesting, then I think they should offer an amendment to clarify it also but the way we are leaving it right now we are leaving the Department of Revenue to make up our minds for us, if you buy Senator Carsten's view. Or if you buy Senator Hefner's view, then it goes back to being valued at the same as commercial and residential property. Now we should make clear what we are doing here. We are not making clear, we are not making clear at all and I think the fact that we are not making this clear is going to undermine all efforts that we make later in the session to reach an agreement.

PRESIDENT: One minute.

SENATOR BEUTLER: Because some people are going to be sitting here thinking, well, LR 30(sic) is operative in the event we don't reach an agreement and, therefore, I should maybe think about what the Department of Revenue is going to do in that event and I don't know what the Department of Revenue is going to do in that event. Nobody will know, no one will be certain about their position. We will not reach