

people that you may not be accomplishing what you want and I guess the bottom line is that whatever the cap is that it ought to be greater than the \$300, or else a far more complicated amendment and even then you would find great difficulty in trying to anticipate all the different forms of ownership that might exist. But I would suggest this cap is too small.

PRESIDENT: Senator Rod Johnson, do you wish to speak on this amendment to the committee amendments?

SENATOR R. JOHNSON: Mr. President and members, I rise, of course, to oppose Senator DeCamp's amendment. I can understand the fact that he would like to put a lid on this and hold down the cost, but I guess I am concerned with the fact that we have not yet found a method that is going to treat people equitably. And I think that possibly is what Senator Warner was telling us that the fact of the matter is and I look at our own situation on the farm that we represent in agriculture as a whole is that if you are paying \$10,000 in property tax, unfortunately you are only going to get probably \$300 back where a property owner, a homeowner is going to pay \$1,000 and he is still going to get the same amount that the guy who is paying \$10,000. And I guess I do not like that idea. I guess if we want to provide homeowners the property tax relief that we are supposedly talking about here, then I assume that we should have adopted the position in LB 712 yesterday, but the body rejected that fact. And I know Senator DeCamp is trying to reach some equitable distribution here, but unfortunately especially for agriculture I think you are going to get the raw end of the stick here because although we do have...we don't pay the 100 percent, pay 60 percent on farmland right now, businesses have their exemptions. In Omaha and Lincoln especially we have your local sales tax option that is being exercised, so there are methods I guess that are trying to equalize the situations between rural and urban property and I can recognize the fact that we need to do some things for property tax relief in this state, but I think it is going to come in a more complex manner than this particular idea. And I would urge the body to reject Senator DeCamp's motion. I think that certainly it is just going back to the homestead exemption, in my mind, one way or another and I adamantly oppose it.

PRESIDENT: Senator Higgins.