

representing commercial land, one representing agricultural products, one representing livestock products and at this point the tax commissioner and the Chairman of the Revenue Committee of the Legislature. Those people review the Revenue Department's work load and they are coming up with this fraction, the figure that they have used. They will hold a public hearing, they will take public input, they will make recommendations back to the tax commissioner. The tax commissioner will promulgate the manual, the manual will go to county officials. County assessors will take that manual and apply it to their own counties. They will take a farmer's land, they will analyze the kind of soil classification that is there for that land. They will apply the figures in the manual and there will be a site specific assessed valuation placed on a farmer's ground due to the soil classifications for that particular piece of ground and also due to the agricultural productivity in that county. That's the methodology of 271. It is our best attempt to carry out Amendment 4 and to meet the goals I have described. I would move for its adoption.

SENATOR BEUTLER: Senator Lamb, you're next, but before we move to Senator Lamb I would like to welcome to the Legislature LaVern Schafer who is a Commissioner on the Nebraska Status of Women Commission who is sitting under the south balcony with Senator Pirsch. Would you please stand and be recognized, LaVern. Glad you could come down. And also from Senator Conway's district and Senator Goll's district under the north balcony Gretchen Hirschbach who is a Dakota County Commissioner, as I understand it, and Betty O'Neill who is the Dakota County Assessor and also, and I guess this would be Senator Goll's district, Vivian Hartway the Thurston County Assessor. Would you stand and be recognized, please. Thank you for coming. Senator Lamb.

SENATOR LAMB: Mr. President and members, I believe the Revenue Committee and the agricultural groups deserve a lot of credit for working on implementation of the Amendment 4. However, I guess I do have some reservations about this process. I've had distributed on your desk a map and I know many of you have seen this before. But while the formula derived by the Revenue Committee does come out status quo, practically status quo statewide, I'm concerned about some discrepancies between counties and even within counties. You will notice from this map that under the formula which has been approved by the committee there are a number of