

states in black and a number of states in white. Most of the white states are in the south and the eastern part of the state, or white counties. Those counties are the ones which show a decrease in agricultural valuation and the black counties show increases and some of these increases and decreases are substantial. So what we're going to have here is a situation where in some counties there are going to be great changes in the tax dollars that an individual will pay. Now I'm a bit concerned about that. I'm wondering if there should not be some way to make this a gradual change or be sure that the change is proper. Now you take, Frontier County is one of the counties with the biggest decrease, 26 percent decrease. Frontier County is a county that's mostly rural, has very little town valuation. I think the biggest town in that county is about 1,000 people, three or four little towns in that county, so the total of the valuation of the rural lands is overwhelming when compared to the city valuation. So what does that mean with the 26 percent decrease in the rural valuation? It means that the levy has to go up considerably in order to generate the same number of dollars. So what is going to happen? The farmers aren't going to notice it too much because their total tax bill will be about the same since most of the valuation is rural and the levy will go up almost proportionately to the decrease in the valuation. But what is going to happen in those little towns? Their valuation is going to go up terrifically, or not their valuation, but the levy is going to go up and so that means that their total tax bill is going to go up terrifically even though their valuation stays the same, so they are going to multiply that new higher levy by their same valuation. You're going to have businesses and homeowners in those towns facing a huge increase in their total tax bill. Okay, conversely you have counties which have huge increases in the valuation of farm land and the best example, of course, is Scottsbluff County. That's a good example for two reasons because there is a big urban valuation in Scottsbluff County, big town, big city, Scottsbluff in that county. So the mix is...there is quite a bit of urban valuation. So what you are going to have there is that the valuation of this farmer's farm say goes up 65 percent, the levy is not going to go down 65 percent. It will go down considerably less than that because there is so much urban valuation in there and so the levy will go down less than the increase in the valuation of farm land. So that farmer will be...