

he found out. This is an attempt to average across the state, this is an attempt to...and whenever you do that, you are going to have variations on both sides of that line. If you raise the price of dry land valuation, you are going to lower the price of irrigation and vice versa. This bill with the formula, which is a responsive formula, can be changed. It does have an advisory board made up of equal representation, a balanced representation, I believe of urban and rural people. And I think it is a much better procedure than we now have or have had in the past. We have been trying to value the value of our land on the market value based on a half of one percent of the sales and we have come through a wild variation and I would say that you could not...it would be an impossible task for the Revenue Department to go out today and value the agricultural land based on market value. I don't know whether the land that I own in Nuckolls County is worth...quite honestly, I don't know whether it is worth \$2500 or a \$1000. I would be afraid to price it at \$1500. I don't know whether somebody would pay it. I don't know whether they wouldn't. I don't know the value of that land within a thousand dollars today.

SPEAKER NICHOL: One minute.

SENATOR MILLER: I would urge that this amendment be rejected. This amendment is a mix of two things. We should decide which one is better rather than having a mix of two things.

SPEAKER NICHOL: Senator Rogers is the next speaker. May I introduce some guests first of Senator Rupp though in the north balcony. There are 11 students grades five through eight and four adults from the Creston Public Schools and teacher. Would you folks please stand and be recognized. Thank you. Senator Rogers.

SENATOR ROGERS: Mr. Speaker and members, in regard to one comment that Senator DeCamp mentioned about the formula is very difficult, I think if John would sit down with any of us, the formula is not that difficult and I hope that does not scare people away. In regard to their cropping patterns, he said if we start growing celery or potatoes, or whatever, which is a much higher cash price crop than basically what we have in the state now, this would also change the figure, this would change the income stream on that particular land. Another thing, this formula is so