

Delay is simply a tactic designed to prevent an occurrence. And, obviously, there are some counties in our state that are somewhat distressed by the immediate application of a formula in 271. Now those counties may not be distressed three years from now or four years from now or five years from now as the various factors begin to change over time. It may turn out that the land values in those counties decline, who knows. But 271 represents a very careful analysis of Amendment 4, the meaning of Amendment 4, the methodology to use in arriving at an income based formula for the valuation of farm and ranch land. It is a work product that probably is one of the better crafted pieces of legislation in the Legislature, because it has been gone through so carefully. I understand Senator DeCamp's desire to maybe assist Antelope County or Boone County or what have you and avoiding a small amount of pain, but this is an issue that we really ought to just put behind us. We were called into special legislative session a year ago. We met. Contrary to my wishes, this Legislature decided to put Amendment 4 on the ballot. The people voted for it. I did not. We have an obligation as far as I am concerned to implement Amendment 4. We have given it our very best shot. I know that Senator Schmit spoke a little bit against 271 and yet 271 is really his brainchild. 271, though it is not a direct copy of a bill that he introduced, it is a replica in many respects of a bill that he introduced. We are borrowing from the work and the thoughts of that great agricultural leader, Loran Schmit. We are also borrowing from the work and the thoughts of that great tax leader, John DeCamp, who, as you know, was the individual who was behind the Kearney Holiday Inn decision, who was the man who collared nine or ten senatorial colleagues to sign the amicus brief to indicate why farm and ranch land should be treated like urban land and taxed high because that's kind of what Senator DeCamp really thought should be done and in fact when the Supreme Court went along with what Senator DeCamp wanted, Senator DeCamp initially was quite opposed to Amendment 4, but began to see the wisdom of the ways in supporting Amendment 4 as he heard from farmers and ranchers in his district. Now the truth of the matter is Amendment 4 is now here. We've got the implementing language. We ought to do it, get the issue behind us and go on to other important and significant tax matters. For that reason I would oppose Senator DeCamp's amendment to delay implementation one additional year.