

SENATOR ROGERS: Mr. President and body, I'll make my few statements very, very short. Having served on the committee, after all the debate that I have heard today I still feel very strongly that the formula is correct, that the formula will work, realizing that there can be cases here and there outside of the realm of what the formula is, these can be corrected. I think this has been brought out in some of the amendments, probably the first amendment that we passed today. I don't see how there would be any way nowadays that you could go by land sales. We don't have that many land sales. Having served on a county board years ago, I know what used to happen when they come in to protest their land valuations. They had no manual to go by. If they had one, most of them didn't go by it. So, therefore, I ask for the advancement of this bill.

SPEAKER NICHOL: Senator Landis to close, please.

SENATOR LANDIS: Mr. Speaker, members of the Legislature, I want to make two basic points. First, this method replaces an old method and I don't know where our sentiment and melancholy about the old method comes from because for seven years I never heard it on the floor of this Legislature. I heard about people railing about the old ways. It certainly took us to the Supreme Court where we got a rude shock. I certainly heard many floor speeches about how unequal taxes were out in the state and the differences between counties. I know that we did a \$200,000 manual and then when we saw the results of the manual we threw it out because we didn't like what it said. I also hope that you'll take a look at the memorandum that Senators Miller, Rogers and myself sent out to you today, identifying the source of some of the differences between the values under 271 and the values as they used to be constituted. We have laid at the feet of county officials far too much of the responsibility for those figures. We must remember that it was our responsibility to frame the manual from which those figures came from and we bear some responsibility for that difference. We bear that responsibility because our methods were not as precise as the new methods in 271. The state bears that responsibility because we allowed arbitrary methods such as feathering to be used between counties which had no basis in fact. And, third, we bear some responsibilities because we authorized the system that proceeded on the limited data base that is available in the