

comparable sales out in agricultural land. We didn't like the old method when we had it. We railed about it. We made a lot of speeches about it, but today apparently it gets to be sort of an old nostalgic friend. Well, the second point I want to make is that Amendment 4 came and went. It came out of a need for change and it's now gone into the funneling into the process that has given us 271. I heard today that we just can't understand the full ramifications of the bill and I ask you, which bill on the floor do you have such knowledge? Point to the one in any of these green pages that each and every one of us can understand the full ramifications of. Did we have a computer printout on the bank structure bill of a year ago? Did we have a computer printout on any state change in the gasoline tax or what would happen on a variable gas tax rate or a cigarette tax change or on any of the bills that we pass? We do not. But I'll tell you, we've come as far as you can without going through a \$200,000 study, from people sitting around poking numbers into a computer, building on the fair data base that exists out there and given this body as fair a picture as what is going to happen as we can possibly come up with. We've got a lot of research done, but we've got a lot of research ahead of us. We have to reconstitute a new manual if you will, based on these numbers and it's just like the old manual. It is going to cost us some money. We've got to go out and plug in a lot more figures and refine our methods, but we're able to do it given the terms of 271. And the final point that I am making is this. We have not done favors with 271. We've done our job. Our job was to carry out Amendment 4.

SPEAKER NICHOL: One minute.

SENATOR LANDIS: That job has been undertaken and met. It was our job to keep the status quo and on a statewide basis we've come darn close to doing exactly that. It was our job to formulate a methodology that would reflect the earning capacity of land and we've done that. It was our job to create a method that could react to changing conditions with a formula, not one that would be back here year in and year out for little tinkering or the playfulness of legislative debate and the power of the lobby. This is a formula, this is a machine when put in place can run on its own and react to changing conditions. I repeat, 271 does no one any favors. It simply does our job as best we can, as rational as we can with people as different minded as an assessor, as