

haven't looked at the figures or anything, but the reason we are finding this variation is simply because these assessors did not do their homework, and in this formula, if you will read it, the soil types and the yields, the only question I have is maybe the yields, but the soil types and so on is spelled out into the formula so I don't think there is that local discretion, and I know some of them don't like it that way. I also last night during the night...

SPEAKER NICHOL: One minute.

SENATOR NELSON: ...I did take time to figure out the variation in the yield. As most of you know, starting this year for Federal Crop Insurance we have to prove our yields on our feed grains, and if those yields do go up five or ten bushels to the acre, I did figure out what it made as a difference in the formula, and five bushels to the acre made about a \$155 to the acre difference, and that was one place where I could see, you know, maybe there would be a variation. But I do support the formula and I did do my homework.

SPEAKER NICHOL: Senator Hefner, then Senator Schmit.

SENATOR HEFNER: Mr. President, and members of the body, I support the DeCamp amendment to bring this bill back and to adopt his amendment, and before I get started here, I wanted to commend Senator Landis, Senator Miller, Senator Carson Rogers on their work. They worked very dedicatedly and hard, long hours, and they certainly came up with a formula that, I believe, will work but we still are having problems with it. If you will remember that Senator Landis and I introduced an amendment on Select File, I believe it was, whereas we added the nine crops, nine crops instead of just the main crops of Nebraska. They previously had used just four or five crops, but by adding the nine crops, it did reduce the dry-land values considerably, and the problem that I am having with the formula at the present time is with irrigated land. I have one county that irrigated land goes up 35 percent and I don't feel that we can let this happen, or at least I am not going to let it happen. Some of them have said to me, well, your county assessors didn't do their job previously so I contacted them, and they told me that they had followed the manual very diligently. They followed it completely. Not being satisfied with that, I called the Department of Revenue and asked them, how are the