

allowing me to use the rest of her time. Thank you.

**SPEAKER BAACK:** Thank you, Senator Schimek. Senator Hall, you are next.

**SENATOR HALL:** Thank you, Mr. Speaker, members. The discussion is, I guess, degenerated, generated, risen to the point of talking about what affect this, if any tax change we have, will be levied toward homeowners, real estate owners, and as was very clearly pointed out by Senator Rogers, everybody owns a home whether they live in a rural area or an urban area. I think even Senator Moore owns a home. Senator Moore, you know, if I prescribe to your thought process, if I buy the argument as you have spelled out, and others have as well, then there is going to be no appreciable shift or no appreciable burden to urban homeowners with the exemptions as they exist, or with the repeal of personal property tax, that really there is actually no shift that takes place because there is no agricultural property in Douglas County, to speak of, in proportion to the real property that is there. So, in other words, there is no personal property that is being paid. I will argue that at another time. Then where does the shift take place? The shift takes place in Seward, in York, Stromsburg, Benedict, Bradshaw, Utica, possibly even Waco and Milford, and I will bet that the less than 25 residents of Ruby will see a shift. And they will see a shift, those homeowners, to their property taxes, because if you prescribe your argument, the people that you are hurting aren't the urban homeowners then, they are the rural homeowners. And that is the crux of the problem because they are, and you know they are. You can't stand up here and argue one side and not declare that the opposite isn't true. We all know that. Who are we hurting? If you can argue that it doesn't affect the urban homeowners, which I would disagree with, then you have to, in essence, say or accept the fact that the people who get hurt the worst or the most are those rural homeowners who don't receive the benefit from the agricultural exemptions, the townspeople all across the state that don't have that large personal property business property tax base right now that isn't exempt. Those are the people that get hurt. So you have rural members arguing to keep exemptions that continue to hurt their rural homeowners, if you prescribe to that argument. Now I would argue that if that argument applies to me in an urban area, that there is no appreciable shift, then the same thing applies in a rural setting with regard to the difference between personal property and real property. In other words, it is not