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floor now, a school house, now if the condemnation process was followed and they would use depreciation, the Department of Roads would under the law use depreciation, couldn't the school districts say "foul", we don't need a new school. Our school is perfectly okay, and if this is for the public good, shouldn't the public build us a new school that is functional in the same degree the old building was. I guess that is kind of a two pronged question. My question is, have there not been court cases and haven't the courts generally if not always said we cannot recognize depreciation?

SENATOR BEUTLER: Let me ask a question back at you, Senator Kremer. If the courts, if they really believe that the courts would universally hold in this situation that depreciation was not allowable, then what need is there for this law?

SENATOR KREMER: The need of the law is if the situation arises and it well could in the State of Nebraska, we need to be prepared to meet the issue when and if the time comes, but it does allow the Department of Roads....

SENATOR BEUTLER: But if the courts would uphold their concept and they knew that, there would be no need for this law.

SENATOR KREMER: But Nebraska would take a position on it through this law.

SENATOR BEUTLER: To approach the answer a different way, Senator Kremer, I am not familiar with all the cases but I would seriously doubt that the courts would universally hold in a special use situation that it was not allowable to take into account depreciation. I would seriously doubt that concept and I have seen no cases presented that uphold that concept.

SENATOR KREMER: Senator Beutler, let me follow with my next question. Would it be fair to a school district or to a city that had a public building to have to assume the cost of at least a half of the new building when it was not their fault. The old building was functional, was working okay, was good for another fifty, hundred years. They would have to assume this additional cost just because we needed a public road that benefited all the public?

SENATOR BEUTLER: Is it fair to a private landowner to do