

am sure not going to stand up and say they are now either because they can't. I hope we don't have that many sales take place in the next few years or we are going to have...and maybe we will, I don't know. If things keep on, we might have 50 percent of the land sell in this state, then it will be pretty easy to figure what the value is. But the way it normally works, you don't have enough sell and when it does sell the sale price has so little to do with the productivity of it because it is generally a situation where a couple of people are trying to add it to their holdings already and they might have got these holdings at a much cheaper price so the productivity has very little to do with it, or in the area that I live in, at least, maybe that is the reason Frontier County is dropping so much and maybe they might have to pay a little more taxes in Curtis but maybe we will have a little more money to spend in Curtis. So that might kind of offset that a little bit. But maybe it is because of the fact that the farm programs of the past have been so ill-conceived that the folks that had irrigated ground down in the Platte Valley could come up and pay a heck of a price for some of our ground up in the hills because they could use those rough straight up and down corn acres as part of what the government called their set-aside so they could go ahead and plant their corn acres down in the level Platte Valley ground. And that actually happened many, many, many times, but it was a part of the fault of the federal government. It wasn't our fault. But it had nothing to do with the productivity of that land. Do we really want to use actual value in agriculture? No, we generally don't, but we generally don't want our property taxes to go up either.

SPEAKER NICHOL: One minute.

SENATOR VICKERS: I understand where this is all coming from, but I guess I would have to say even if I lived in the northern part of the state, even if I lived in Scotts Bluff County, Mr. Speaker, I think I would have to look at that concept and say, you know, I don't think there is a whole lot wrong with the concept. I don't think there is a whole lot wrong with the philosophy. Sometimes it is too bad that we cannot deal in philosophy only and then have to break it down to see who gains and who loses. But when you have these types of situations you are always going to have that, I guess. Thank you, Mr. President.