

constitutional. We've addressed that, I think, in the amendment. We also ask for an opinion from the tax commissioner of the State of Nebraska in order to get his opinion of the bill. And that also is included in your packet of information that was distributed. I would like to reference one particular paragraph that he outlined in his letter. It says, and this is from Tax Commissioner John Boehm, he says, in my opinion it is not necessary and would be poor policy and extreme overkill to repeal the uniformity clause of the Constitution in its entirety to accomplish an exception for agricultural land. The Supreme Court recognizes that there are strong policy reasons for allowing preferential tax treatment for ag property. The plain language of LR 2CA, as amended, clearly states that the agricultural land may be valued by a method that does not result in values that are uniform with the values of other tangible property and franchises, and appears sufficient to effectively exempt agricultural land from the uniformity requirements of the Constitution. That, I think, along with the Attorney General's Opinion does indicate, at least to me, that there is support for an exception to the uniformity clause, that it can be done, and that it's not necessary to amend the entire, or to exempt or preclude the entire uniformity clause in the Constitution. I think many of the arguments that have been raised on the bill were raised in the amendment that I offered, but I'd also like to say that I appreciate the concerns that some of you have with changing or amending the uniformity clause and the potential mischief that could happen in this body in future years. It's also been represented that the changes in populations, the shifts will also mean changes in representation in this body and that we could become a much more urban represented body than rural, and that rural could suffer in years to come. That is a risk that we run on all issues, not just this one, but all issues that affect rural Nebraska. So while I appreciate that argument, I think we have to realize that that is a concern that we will have from 1991 forward as we reapportion the State of Nebraska. I've tried to address many of the points that you had on the constitutionality problems, on the issue of whether the voters support the proposed amendment. Well, of course, I can't really answer that. I would just indicate that they were sympathetic in 1984. What their opinions, the voters opinions might be this time around is very difficult to say. But I think with the strong educational effort that would be provided by the farm organizations across the state, the idea is one that can be sold to Nebraska voters. It is my hope that, if it is placed on the ballot, that a lot of work will be put together to support