

Hall amendment at this time and support the bill, although very regretfully, in its amended form. Thank you, Mr. Speaker.

**SPEAKER BAACK:** Thank you, Senator Coordsen. Did you wish to address your amendment again? Senator Will.

**SENATOR WILL:** Thank you, Mr. Speaker, members of the body. I, again, rise in support of the Hall amendment to LB 320. I think there are a couple of good reasons aside from those that I have addressed already that we ought to adopt this amendment. I think one of them is that I think we have a duty to be as straightforward as we can when we are enacting laws for the people of the state, so when people come in and they consult our statutes when they want to know exactly how their land is going to be valued, that it is very clear how we are doing it. And I think that even though we are arriving at an 80 percent figure using market with the Landis amendment, I think that the Hall approach again is more straightforward. It is very clear. It simply says, yes, we accept market as a measure. We understand that we want to give preferential treatment to agricultural land and we are going to do it by valuing it at 80 percent of market value. The other reason, the one that has not been touched on yet, is that like it or not our Supreme Court has shown a proclivity to accept market value as a standard for the actual value of land for taxation purposes. And even though the Constitution was amended by a vote of the people to, hopefully, make it clear that we can value agricultural land differently, I think that when we depart from the concept of market, we run the risk at that point of the court taking a look and saying, hey, you guys, you are using income and we have accepted market as a standard for value, and maybe throwing the legislation in a constitutionally suspect area. So I think the safest way to enact this bill, and hope it stands up in court, is to use the Hall language to strike any reference at all to income, simply go with the percentage of market. And with that, I would urge your support for the Hall amendment.

**SPEAKER BAACK:** Senator Wehrbein, you are next.

**SENATOR WEHRBEIN:** Yes, Mr. President and members, I oppose Senator Hall's amendment. In due respect, I really think the bill as it is presently amended is actually more clear, and I actually looked at it the other way that the court, hopefully, would see some rationale to arriving at 80 percent. It seems to me that 80 percent in itself is fairly...could be called