

probably a valid point. But you want to make sure you don't tax the pivot and then make that increase the value of the land. The power unit and the pivot probably are the most easily removed, and have always been counted as personal property. The items that physically attach and are assisting in bringing the water up have been the fixtures. When you go to buy and sell a piece of property you have to separate the personal property and list that separately, and that way you don't pay a transfer tax on the pivot, as well, or on the power unit. We've done that for years. Every real estate transaction I've ever been involved in, on the confidential statement that gets filed with the assessor and with the clerk clearly defines those and separates a pivot from the ground in terms of its value, and so you're not taxed there. I think the Warner amendment does nothing more than what the present law is, and just makes it plain that if we're going to go to this system in 1063 that you don't tax that pivot twice. Thank you.

SPEAKER BAACK: Thank you, Senator Kristensen. Senator Schmit, you're next.

SENATOR SCHMIT: I think Senator Lynch raises an interesting question, that is, of course, the varying types of irrigation equipment which can be utilized and the varying applications of such equipment. And I would guess I would have a question, I suppose from Senator Warner. If an irrigation system, or a nursery, or a golf course or some other entity were underground, would that be real...that would probably be part of the real estate, is that right?

SPEAKER BAACK: Senator Warner.

SENATOR WARNER: I would think so.

SENATOR SCHMIT: Then if it were above ground, were detachable, were removable, it would be personal property, is that right?

SENATOR WARNER: I believe that's the way it's treated now,...

SENATOR SCHMIT: All right.

SENATOR WARNER: ...without 1063, Senator.

SENATOR SCHMIT: Yes. Then what about other property such as fence line feedbunks, which are purchased and added to property,