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this year or next year. In that case, would it be your opinion that the assessor should recognize this and again treat that farm as an unirrigated farm?

SENATOR VICKERS: Yes, it would be my opinion that they should. I certainly would agree to that although I don't think we are addressing that in this (interruption).

SENATOR KREMER: No, we are not but this should be brought into the discussion because we are talking about an increase in the valuation because of irrigation. Now if irrigation is abandoned, it would be, especially when water is being drawn from a depth of two to three hundred feet, there is no way that that property can be irrigated, that land can be irrigated under the present conditions, and if so, I would hope that the assessor would recognize that and also treat that as a dry land farm.

SENATOR VICKERS: Just the same as he would if you moved your house off of your farm and moved it to town and then your valuation would be lowered, I would agree with that, yes.

SENATOR KREMER: You agree to that, thank you.

SENATOR MARVEL: Senator Cope.

SENATOR COPE: Mr. President, and members, a question of Senator Vickers.

SPEAKER MARVEL: Senator Vickers, do you yield?

SENATOR VICKERS: Yes, Senator Cope.

SENATOR COPE: Senator Vickers, is there a penalty now if you do not report new changes, new irrigation well, a new home and so forth?

SENATOR VICKERS: I have always operated under the opinion that there was. However, I am not on the Revenue Committee so I am sure somebody from the Revenue Committee could probably answer that question better than I.

SENATOR COPE: I will ask, could I ask a question of Senator Carsten?

SPEAKER MARVEL: Senator Carsten, do you yield?