

Lands and Funds. They put the wells in but you put the...the pump may be removed but the well isn't. There is no value to that well for any other purpose but to be on that land. No one ever pulled one out and moved it. So, we tried it once. We did, too. We pulled about twenty feet off and the rest of it stayed in the ground but I think we are getting into something here we have no business getting into. I think it is the appraisal of the land that makes the difference. Now we in our country can drill a well cheaper than we can buy gated pipe sometimes so we stick another well in. They used to cost seven, eight hundred dollars. I don't know what they cost now, probably seven or eight thousand, but even at that, some of my friends up on the hills, higher ground where they go three, four hundred feet, I don't know what it costs to drill a well now. So what is the value of a well. In my notion it is only the value that you get from it from that irrigation that it provides so I think we are on the wrong track when you want to talk about taxing the well itself. I think that is already taken care of in irrigated land, and if you are worried about the assessor not getting irrigated land on the tax rolls, you are not going to get at it this way either. I don't see how you can fine a guy for putting in a well. You fine him if he doesn't register or admit that he has irrigated acres and puts it on his tax rolls as irrigated land. So I think we are on the wrong track.

SPEAKER MARVEL: Senator Schmit.

SENATOR SCHMIT: Senator Vickers, I apologize. I wasn't here when you explained it the first time. If I understand Senator Kahle correctly, you are including the value of the well as a part of the real estate in addition to the value of the irrigated land, is that right? Can you tell then how you would do it?

SENATOR VICKERS: I am sure that the assessor, when the assessor looks at a new structure as defined in 689 that actually what they are doing is just adding that value, whatever they assume the value might add to that real estate and the taxes that you pay on your real estate then includes the valuation of the bins or whatever else, whatever, a farrowing house, a livestock feeding facility or whatever, and what I am intending to say that an irrigation well would be looked at if it is a new well, if they are getting new land, I am sure the valuation of the land would be increased because it is irrigated land at that point in time. Actually I don't think the valuation of