

ation of that property. Now I can understand the concern of Senator Kremer and Senator Schmit and I am sure if there needs to be clarification that would be acceptable. However, I think here again we are placing in the hands of the local control, the county assessor, that authority to make those valuations and the judgment on those valuations if the well is not used and it would be an agreement or an understanding, at least, between the well owner and the assessor whether that well was used or not and whether it should be a part of the valuation until it actually was put into use. I would say, Senator Kremer, and I am not as familiar with well drilling for irrigation as you are, I frankly admit that, but for the most part the drilling of the well the intent is to use it at some point and I am sure that that has to be a consideration of a county assessor. If it is not used, it also has to be a consideration for the landowner. I think that we could leave it to the local level for that determination for those judgments to be made. Thank you, Mr. President.

SPEAKER MARVEL: The motion is the Vickers amendment as amended. Senator Keyes.

SENATOR KEYES: Yes, I'd like to comment on Senator Kremer's statement that if you don't use the well it probably shouldn't be on the tax rolls. I put up a confinement hog house in 1973. I built it myself. I didn't have much to do all summer and there hasn't been a hog in it but it is on the tax rolls. If a house is put up and if the house don't sell for one year or two years, the fellow that owns it and don't live in it, there is a tax on the house. I buy a car, Senator Kremer, if I bought a car, my mother bought a car, my mother has never driven the car. Are you to say that that car shouldn't be on the tax rolls just because it is not used. If you put the hole in the ground and expect to make it an irrigation well, whether you use it or not, it is an irrigation well and the land, and we have an irrigation well on our farm, carries an additional valuation because of the well. No, just because something isn't used don't mean that we are not going to tax it or it is not going to be a part of it. A lot of us in here have got a head on our shoulders and we haven't used it and therefore we shouldn't be paid a salary, I suppose. No, anything that you put down you should pay taxes on it whether you use it or not. Thank you.

SPEAKER MARVEL: Senator Kahle.

SENATOR KAHLE: Mr. Speaker, in relation to what Senator Keyes