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DeCamp came up with his proposal to value agricultural lands at their sale valuation, I voted against that with my rural constituents because I felt that was fair. We have heard talk about putting the personal property taxes back on and I want to share with you, a farmer that came into my office yesterday and said that was a mistake, we wish that was back on. And sometimes I think we all do too, but I don't think any of us ever in our dreams think that is politically possible. Senator Sieck commented on the raising valuations, that putting it all on valuations would be a good thing and would make everyone reassess their properties to the highest level as it should be, or their proper levels. That's still going to be an incentive if you consider valuation and population. I wish I had the magic words to bring people together. Sometimes personalities get in the way, pride of authorship, someone quoted this morning. I read and heard a lot about the rural-urban split before I came down here, and I was determined to do everything in my power to see that fairness was administered by all to all in the State of Nebraska, because I represent, I feel, all of the people in Nebraska. But, please, be willing to consider the other side also, and I think if you do that you have to consider people as well as property. Thank you.

SPEAKER MARVEL: Senator Kremer.

SENATOR KREMER: Mr. Chairman, I really had not intended to speak this morning, and I am going to address only one part of the problem that we have been talking about all morning long because I don't think that this morning is going to be the last we will hear of this, and it has to do with valuations that are placed on urban property and farm property, and, Senator Vard Johnson, I think that you used as an analogy your investment in a \$100,000 house. I think you said perhaps your house is not valued at \$100,000, but if it were, I believe I understood you to say that under the present taxing system you would be taxed something around \$2,500 for that \$100,000 house, and that is not fair compared to the tax that is placed upon a piece of property out in the rural areas, namely farm, that has a valuation perhaps of \$400,000. Now, your statement sounds reasonable, but look at these figures. On your \$100,000 house you could be taxed, or are being taxed \$2,500. I just now checked with a person that lives close to where I live that bought a farm and it is valued at \$400,000. His tax on that farm was \$3,137.84. Both he and Senator Johnson are college graduates. Both have