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when, in fact, the two are totally unrelated. I would support any ability to pay type formula. I would support additional aid if that is, in fact, what we want to do it but not through this medium, not through this vehicle, not through this bill.

SPEAKER MARVEL: Senator Beutler.

SENATOR BUETLER: Mr. Speaker, members of the Legislature, a question of Senator Pirsch if I may. Now that Senator Hoagland has brought up this amendment I am trying to think through what the difference is between...I understand the difference between the physical handicapped and the mentally handicapped but insofar as the relationship between the ability of somebody physically handicapped as to opposed to the ability of somebody who is mentally handicapped to pay, why should there be a distinction? Shouldn't we include...?

SPEAKER MARVEL: Senator Pirsch.

SENATOR PIRSCH: That may be, however, we have not had a hearing on mentally. These have all been physically handicapped and I would like to point out that persons who own a home and who are physically handicapped are not eligible for supplemental security income and you know, for a physically handicapped person to live in their own home, they have to make expensive adjustments for that home and as far as I know there are very few apartments who can accommodate physical handicapped people because they require adjustments and because they require these physical, the physical facilities for a physically handicapped person to move around or to be able to live in a home. A mentally handicapped it seems to me, would not be limited by this ability or by any of these physical barriers that do come up.

SENATOR BEUTLER: If that is the distinction that is being made, would it make sense to you to limit the exemption to that portion of the value of the property that is caused by the physical handicap, that is, that they had to make improvements because of their physical handicaps, to exempt that from taxation as opposed to the whole property? Would that make some sense to you?

SENATOR PIRSCH: If that is the Legislature's wish, however, they are presently giving this exemption to that long list of physically handicapped people and disabled veterans without those stipulations and that has been in existence in our law for a long time. Carol Broman from Lancaster County was one of those who testified and she said that they have had no abuses of these exemptions, that she felt that it was