

may provide a different method of taxing motor vehicles. That is the uniform and proportionate clause of the Constitution. It has been there for a long time. Why? Because in the frontier days the railroads were capable of coercing very favorable railroad taxes and personal property taxes and real estate taxes and this was meant to be a bar to legislatures giving away the farm to railroads. It has been there since the frontier days and that is why it was put there. Now, that rule says you've got to value and tax uniformly real estate, and personal property by the way. That has been on the books for, as I say, scores and scores of years, but in the intervening time something occurred in Nebraska. We created a state that was rural but became partially urban. We created political subdivisions across county lines. We created schools that had city and rural people in them and when that happened, something became clear. That was that if you were a large rural taxpayer, supporting one of these political institutions, your assessed valuation was very high compared to an urban taxpayer so that your contribution then was much higher than the city contributor's was on a per capita basis. Today I can have a \$50,000 house in town, but if you have a farm of \$400,000 of valuation and we both sent two kids to school, I'll pay 600 bucks and you will pay \$3,500 for essentially the same service, educating our kids. Farmers say it's unfair. Over time, what has sprung up is sort of a rough justice idea that says, well, I'll tell you what we'll do, we won't value that farmland at its absolute market value, we'll keep the lid on the agricultural land. Yeah, it's a tough system but we'll see if we can't somehow keep those ag values low, at least lower. It's a painful situation but that's our kind of a rough justice answer and we started doing that twenties, thirties, forties and fifties. And we lived with this sort of rough justice notion for a long time until 1984. 1984 is the first response then to this uniform clause. The Kearney Convention Center went to court in Lincoln County and said, you know, we're assessed at about 90 percent of actual value, but the farmland in our county is assessed at 45 percent value and you know what, I look at the second sentence of Section 1, Article VIII of the Constitution and you can't do that. And the court said, you're right. We've been doing this rough justice system now for scores and scores of years, but it's been actually in contravention of what the people of Nebraska have said. County Convention Center, we're not going to raise the ag lands up to your level, we're going to drop your level down to theirs. So hundreds of thousand dollars of valuation came off the tax rolls in Lincoln County for this