

agriculture was hurting, the agricultural economy was hurting. As Senator Hefner stated in his comments, this is a changing cycle and things do happen, the ag economy has come back. It is cycling through again and I don't know that it is imperative that we pass LR 2CA at this time. I mean, if we want to take it back to the voters strictly on the point that they voted for this but yet it was ruled unconstitutional, my argument could very well be that I think that LR 2CA may run that same risk of being unconstitutional. I have asked for an AG's Opinion with regard to that. But the other thing that we have to keep in mind, in my opinion, with regard to this issue is that LR 2CA in the classification of agricultural land differently than others has two things that it does that I think we all have to weigh. One is that it hurts some of the very same people we're trying to help. The people that are hit the hardest by this are the people in the small towns, the folks who don't own agricultural property but who own homes in a small community that is a rural-based economy because they pick up the tab in many cases in those small school districts for the reduction of that ag land. Those are the people that get hurt. I don't get hurt. My district does not get hurt. The Omaha area that I represent does not get hurt. But the people who get hurt are those people that happen to be the small town dwellers, those people in the rural areas that don't own agricultural land. The other thing that we need to remember is that LR 2CA will be an impediment to the overall issue of property tax relief, that it will stand there and be there as a reminder to us that, well, we have taken care of the agricultural issue, we have taken care of ag land.

PRESIDENT: One minute.

SENATOR HALL: Now, is it that important that we look at the overall reliance on property taxes that we have today which is a problem? Because it wouldn't matter if we valued land at a 150 percent of what it's worth if we didn't have the overreliance on property taxes that we currently do. That is what concerns me the most about LR 2CA, is that it will be an obstruction to an overall resolution to the overreliances on property taxes. And the other issue is that this is rural property tax relief, that when we look at the other property tax relief measures before us, that if we pass LR 2CA, then we should emphasize urban property tax relief in those other measures because I guess what is fair is what is fair and that any measures that we pass down here, we pass for the benefit of all the citizens of the State of Nebraska and we need to keep