

to go on and on and on and I don't know where it will end. And I...back to my 1984 and '85 land values, I will almost eat that land if it wasn't valued at 100 percent of 1984 and '85, but the court saw different to it and valued it at 50 percent. And I know many, many, many parcels of land that were valued over a 100 percent during that time, not today.

PRESIDENT: Time.

SENATOR NELSON: Thank you.

PRESIDENT: Thank you. Senator Schmit, please, followed by Senator Wehrbein. Senator Schmit, just a moment. (Gavel.) Could we hold the conversation down so we can hear, please. Thank you. Senator Schmit.

SENATOR SCHMIT: Mr. President and members, I do not want to belabor this point. I do not want to belittle anyone's efforts. I do not want to call into question the honesty and the integrity or the good intentions of anyone on this floor or off the floor, but I just want to tell you that it is high time that we, as farmers, stop reading what is printed in our own farm organization newsletters and start reading some Supreme Court opinions. I don't have that most recent Supreme Court opinion with me but I remember it pretty well and I remember distinctly that the court said that the Legislature had not...had had the opportunity, the Revenue Committee had had the opportunity to advance a constitutional amendment which did, in fact, repeal the uniformity clause; had chose not to do so, and upon so choosing not to do so, the court had no alternative, paraphrasing the language, except to assume that the Legislature did not intend to repeal the uniformity clause. Now I am asking you again to look at page 3, line 9. I have asked Senator Rod Johnson and he raised the question, he says there is a question as to whether or not we can do it by statute or not. I suggest you cannot leave that language on page 3, line 9, uniform and proportionate, in the bill and do what you want to do. I am assuming that someone can read the same way I can and draw the same kind of conclusion. Go back and read the Supreme Court decision. Number two, I want to make a point. If, in fact, we want to value farmland based upon earning capacity, then am I, who is a poor farmer, raises 40 bushel of corn to the acre, do I get a lower valuation than does a farmer who raises 140 bushels? I think not. Someone is going to say, well, you should not be able to get a tax advantage because you are a poor farmer. Then