

how do you read the language that says, "as defined by the Legislature,"? What do you say that gives us the right to do?

SENATOR WEHRBEIN: I would guess, Senator Schmit, in reply that that means that the Legislature sets the parameters in which valuations should be based, and they would have the prerogatives to decide what those would be.

SENATOR SCHMIT: Thank you. You said that sets the parameters under which valuations can be placed. Senator, it does much more than that. The Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property, a separate and distinct class. It doesn't say anything about values. It refers to the class of property for purposes of taxation, and then shall provide a different method. If we define agricultural land, for example, as being any entity between 40 acres or between zero acres and 40 acres, that is agricultural land. It says we have...but the Constitution gives us that authority. If it says it has got to be between 150 and 160 acres of land, that is what it is. Now you say, oh, that is unreasonable. Ladies and gentlemen, I have seen many unreasonable statutes perpetrated upon the people of this state and I do not intend to stand here and acquiesce in something which looks reasonable today but which, in fact, is a wide open invitation for mischief at the very best and chicanery at the very least, and I would hope that you would understand and review what I am saying here today because it is extremely important. I think it is also extremely important that you adopt the second amendment, because without this second amendment, ladies and gentlemen, it still makes it possible for a future Legislature to provide for a system which allows taxing agricultural land at more than the value of other property, notwithstanding my good friends of the Farm Bureau which says, "not go any higher than these properties." Ladies and gentlemen, that is not true. It is an error. It is false. It is hopefully unintentionally, of course, but it is false. It is blatantly false and my 40, 50 thousand fellow Farm Bureau members in Nebraska read this...they read this like the Bible.

SPEAKER BARRETT: One minute.

SENATOR SCHMIT: And, ladies and gentlemen, I am not saying whether the Bible is accurate or not, but this is not accurate, and we need to be sure that we know what we are doing. It is