

within the class, and if I am reading that and understand it correctly, I don't know how that we can determine the taxes, per se, be levied uniformly and proportionate. Now we can set values but I don't know how we can set taxes uniformly considering we have many taxing entities. That includes the mill levy as I would understand it. And if I understand it correctly, I would have to oppose that quite strongly. I can see that we can set values uniformly and proportionately with classes, but if we get in the taxes which would include the levy, and as I have read, I think we vary from an 80 cent levy to over a 3 dollar levy across the state, I think that we would be getting into a realm that is not within our area to do justice to. It is not within our area right at the present stage to have uniform taxes across the state because we get into varied mill levies and varied valuations. So I would oppose this amendment on that basis and would strongly consider Senator Johnson's, which in the wording that I see, does say the values will be uniform and proportionate.

PRESIDENT: Thank you. Senator Pirsch, please, followed by Senator Schmit, then Senator Chambers.

SENATOR PIRSCH: Thank you, Mr. President. I think Senator Wehrbein raised a good point on the word of "taxes" versus "values", but I did have a question of Senator Schmit that would help me understand perhaps what he was getting at, if Senator Schmit would yield. Senator Schmit, may I ask you a question?

PRESIDENT: Senator Schmit, would you respond, please.

SENATOR PIRSCH: Would you respond? By mentioning the subclasses of each class, could you perhaps list some of those subclasses. Would that be wetlands, would that be irrigated lands? Could you elaborate more on what the subclasses would be?

SENATOR SCHMIT: Senator, that could be anything as defined by the Legislature.

SENATOR PIRSCH: They are not defined right now?

SENATOR SCHMIT: No. No. Some of them are but we can...we have a license to define those subclasses in whatever category or capacity we so choose.