

April 17, 1989

LB 361

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you want to, but I think it should be made clear to the public that this amendment by itself doesn't do anything. It certainly doesn't guarantee that agricultural land will not be valued or taxed higher than any other type of property. This language makes that possible. When you tax this kind of land, however the Legislature defines it, that method allows a type of taxation which is disproportionate to every other kind of land. That is what this language in the Constitution is saying. The additional language that was added doesn't really get to the heart of the matter. So I'd like to ask Senator Johnson a question so that maybe something can be gotten into the record from the introducer of the bill. Oh, I didn't...that's all right, I didn't realize he wasn't here. I'll just make some assertions. We have a situation here now where people have grown weary of discussing what has been called the most important piece of legislation related to agriculture this session. It's going to be submitted to the public because it probably will be passed by the Legislature, but without my vote. Then when it comes back and bites the Legislature, we can come and look at the discussion that we've had on it, and we'll see where various issues were raised, various warning signs were placed out there. But because people had grown weary, those signs were ignored and the hard work necessary to try to achieve the purpose is not to be done. Now that Senator Johnson is here, I'll ask him this question. Senator Johnson, what is the purpose of this piece of legislation, if not to allow agricultural land to be given a break as far as valuation and taxation?

PRESIDENT: Senator Rod Johnson, please.

SENATOR R. JOHNSON: Well, Senator Chambers, as I understand what the bill will do is to provide an exception to the uniformity clause to allow the values determined through our income earning stream to be...to not come under the uniformity law. Those valuations could be higher, could be lower, as Senator Schmit has indicated here today. More than likely I'm hoping that we as a reasonable body would determine those values where they're at today, or make the adjustments that are being offered in LB 361, which will raise those values.

SENATOR CHAMBERS: Thank you, that...Okay, Senator Johnson has stated in general terms what the bill does, what the amendment would do, create an exception to the uniformity clause. And he hopes that we, as a reasonable body, Senator Landis likes to use