

SPEAKER BARRETT: One minute.

SENATOR CHAMBERS: ...does that tie into all of this?

SENATOR HEFNER: Senator Chambers, as I read the last amendment that we adopted, I presume we are talking about that, aren't we?

SENATOR CHAMBERS: I am talking about the original language in LR 2.

SENATOR HEFNER: Okay, "but which results in values which are uniform and proportionate upon all property within the class of agricultural land and horticultural land", so we are just picking those two descriptions of land.

SENATOR CHAMBERS: But how does the method of taxing determine that? It seems to me the value would have to be determined, then you lay the tax.

SENATOR HEFNER: Are you saying whether we use actual value or market value or earning capacity value?

SENATOR CHAMBERS: However we use it. It seems to me that the language should be drafted to say that the valuation...the value does not have to be proportionate to that of other property, and then you levy the tax in a uniform manner. Once you have determined...

SPEAKER BARRETT: Time has expired. Senator Wehrbein.

SENATOR WEHRBEIN: Senator Chambers, I will jump into this and I don't know, I'm probably foolish to do that, but it looks like to me, I see it taxing agricultural land in its broadest term. It may well be that it should be value. I wouldn't dispute that. I think we are looking at the value of agricultural land, but on the other hand, using the verb in its broadest sense as taxing agricultural land does not seem to be, to me, to be incorrect. That is really what we after, a way of taxing agricultural land. That makes up in its broadest sense, in my opinion, the term the value and the levy rate, however it might be. That is the way I interpret that in its broadest terms. It may well be that it should be value because, obviously, value is a part of the taxing of agricultural land, but I haven't been involved in the wording of this up until the last five years. Why the word "tax" is in there instead of "value", I can't