

farmed and being used to some extent in a couple of the parcels, but for the most part, it is just pretty much wasteland. What the idea is is to put, under LB 817, is to put this land and proclaim it to be property belonging to South Dakota rather than Nebraska. There is about 1,400 acres in question. Some of the problems that probably should be considered as we are looking at why we are doing this, that property is literally inaccessible to Nebraska. Any services that would need to be rendered, whether it be schools, or fire services, and the like are literally inaccessible from the Nebraska side of the river and, therefore, we cannot provide any decent services. The tax authority is literally negligible. We contacted all of the subdivisions that had interest in this property with respect to the taxes and they have all signed off saying the services to be rendered would be more costly than would be the taxes recovered from that property, so, therefore, they would have no problem with relinquishing it. The other kinds of considerations that come in on this is there are people in these properties, in one situation, at least, where Nebraska and South Dakota both proclaim ownership now. They both have it on their tax rolls and these people are paying taxes to both Nebraska and South Dakota because it is cheaper to do that than it would be to litigate and find out whether or not the property truly does belong to one taxing authority or the other. There are all kinds of problems in that sense by virtue of this location and the declaration of this accretion ground. Senator Wehrbein, who is on the bill with me, I am on the bill by virtue of being in my district, Senator Wehrbein is also on the Boundary Commission, and as a member of this body, he has worked with me on this. He has physically gone up, and I am sure that he will speak to this in just a moment. What we have to do in order to make this change, though, is both South Dakota and Nebraska literally have to agree to an identical situation. South Dakota has already introduced their bill and it has passed in the South Dakota Legislature. We introduce ours, and if it is passed identical to South Dakota's, we then forward those two bills onto Congress and Congress has to ratify what we have agreed to. That really is what leads to the near urgency of why we are running this now, why it came in at this late date, after this bill's introduction, because we want to get our bill to catch up with South Dakota's so they can go to Congress together and show that we are mutually agreed as to what it is we are doing. One of the primary concerns, for instance, is these properties are also in the Homer School District, and you look at the map and follow the highway out of South Sioux City, you go through