

in this legislation.

PRESIDENT: Thank you. Senator Moore, followed by Senator Lynch, then Senator Hefner.

SENATOR MOORE: Pass.

PRESIDENT: Okay, Senator Lynch, please.

SENATOR LYNCH: Mr. President, and members, I rise to just make a point, quick point. Apparently the debate seems to be around "attached". The key word is whether something is mechanically, physically attached, and to be completely frank, some of us who are from the city assume that when a piece of land has a center pivot well on it, since it is attached, the value of that land pretty much indicates that it has a center pivot on it, whether you identify the pivot or not. Also, it is identified with its ability to grow, talk to agronomists, and other things. If you have an apartment house, for example, in the city, and you have got three-bedroom units rather than one-bedroom units, you don't distinguish the unit as three bedrooms or two bedrooms, necessarily, but its ability to rent and also the attachment, physical attachment, is obviously the two or three extra bedrooms. To be completely frank, and not being facetious or flippant, but if we are talking about the use of water and attachments, you have got to talk about how your facilities and your house are attached, all to underground water supply systems. When you flush one of them, when you open a sink faucet on another one, all of them are attached. So if you really wanted to be particular about how we identify these things, I can understand. Just for what it is worth, I thought I should share this with you, how there could be very much confusion as to, in fact, what attachment, mechanically or otherwise, means and how it really applies valuewise for tax purposes, whether it is personal property or not, another good reason why most of the bills that are introduced really mean very little in this session as far as I am concerned.

PRESIDENT: Thank you. Senator Hefner, followed by Senator Schmit.

SENATOR HEFNER: Mr. President, and members of the body, just a point of clarification, and, Senator Schmit, you may want to listen to this, but right now the irrigation pump and well are considered real property, and this bill doesn't change that, as