

again. You presented it to the Revenue Committee and the Revenue Committee did not take any action on it, and the reason we didn't, as I understand, was because we felt that we needed more time to research it out, to study it and to see just exactly what was in this amendment. I think that right now that I'm going to vote against it because, like I said, I really don't know enough about it. And maybe this is part of our long-term solution and I just wanted to explain to the body the Revenue Committee's position on it and leave it go at that.

SPEAKER BARRETT: Senator Hall, please. Excuse me, Senator Nelson, followed by Senator Hall.

SENATOR NELSON: Mr. Speaker, members of the body, I first want to comment. I did sit through the hearings last Friday and I did receive a lot of information. I can appreciate Senator Elmer's position, but it seemed to me like he left the impression at the hearing that I guess everybody is liars out there and I would hope not, for the benefit of maybe the urban people or the people that have not maybe gone through some of the rules and regulations for assessing real estate. Rural homes are taxed exactly the same way as in town, so many bathrooms, shake shingles, finished basement, so on and so forth, square footage. Grain bins, for example, are taxed not only what the farmer gives is not taken necessarily in consideration. I'll just use a quick thing, \$10,000 the farmer gives \$9,000. It is not taxed at \$9,000 if the average of five grain bin manufacturers within that location or the county may charge \$11,000 for that grain bin. That grain bin then is on the tax rolls at \$11,000. In our area, there is a little airplane that goes over fairly regular. There is a maintainer that goes up and down the road. Mind you, if there is any improvements there, I think they are added to it. It also works the other way. You have a hog house. Okay, you were in the hog business 10 years ago, became very unprofitable. You got out of the hog business. You tore the hog house down. That slab of cement is still there, you are taxed for that slab of cement. Unless that farmer goes in and happens to pay attention and goes down the list, he is still taxed for that hog house until he lets the assessor know that that hog house is not there. It happens just as much one way as the other. I'm not saying that there is not gasoline tanks, service stations property that is not probably on the tax roll, but it also works both ways and I do...I did want to clarify that. And then I have a question for Senator Elmer, please.