

Legislature, I hope you will reject this amendment now, especially in view of the discussion we just had on the other one. This is creating...it is attempting to create an exempt class of property. It says that if you have a center pivot or other irrigation system used for agricultural or horticultural purposes it is exempt. Now you may disagree with the argument that I am giving, but I want it in the record. You are talking about a type of property that does a particular type of thing. You are saying, in effect, if it is located in the country, it is exempt; if it is located in the city, it is not. It would be like saying that buried pipelines are real property for the purposes of taxation unless they carry 30-weight oil as opposed to 40-weight oil. It is exempt on the basis of that which is flowing through it or its use rather than the nature of the property itself. If the center pivot and the irrigation systems are what are to be exempted, then all such property should be exempt. You are not saying an irrigation system that is center pivot as opposed to one which is composed of canals. You could show a difference in the type of item that you are dealing with and maybe get away with it, and I am not sure. If you were going to say a jet plane is exempt but a propeller plane is not, maybe you could get away with it, but do you think you could get away with it if you said a jet plane that flies from Omaha to Scottsbluff is exempt, but one that flies from Omaha to Lincoln is not. Both are planes, both are doing the same thing, but one is exempt and the other is not, depending upon who is using it. Aren't you basing the classification on the individuals making use of the property rather than the nature of the property and what it does? That is what I think, and I think it is an invalid subclassification within a class, and that is why I hope you vote against this motion, because it is going to be clear from the record that this was brought before the Legislature, that it was formally discussed and considered, and in disregard of that discussion, the Legislature voted to keep this improper classification or subdivision of this property in the bill, and that is one of the motivations for enacting the bill. Do you think that if I am correct and the court says that you have improperly tried to subdivide these irrigation and pivot systems that they will say, well, we will just strike that part that Chambers wanted to strike and leave...we will expand it then to include all. No, the court is going to read what you said, and this is not hypertechnical language. Anybody reading it can understand what it says, that only those who use it in certain activities can get the exemption. That doesn't make sense, and I don't believe that is valid, and I want to bring it before you