

time, but our real problem is not how we address this problem on the floor of the Legislature but how we as a Legislature address the problem with the courts because the courts have been the major obstacle for us in valuing agricultural land in this state and it will continue to be that problem. I may like the income approach of Senator Lamb and others and Senator Landis. That may make a lot more sense to me, but I've got to tell you that the realities of the world are that we're going to have to address the legal problems with this and not just the farm problems with it. And if we have a desire to do what Senator Wehrbein wants to do and that puts stability, which all of us want to do, is to put stability in agricultural land values, we're going to have to take a tough look at this on how we're going to address the court's problems and not just our own political problems. With that, I plan to support 404. It isn't the best solution. The best solution is a long-term solution and not a stopgap one, but it's the best that we've got at this time. Faced with the deadline, I see no other alternative but to vote for 404. Thank you.

PRESIDENT MOUL: Thank you, Senator Kristensen. Is there anyone else who wishes to debate this issue? Seeing none, do you have a closing statement, Senator Hall?

SENATOR HALL: Only, Madam President, that, again, you know the issue is before us in terms of 404 to put the '90 values for '91 so that the system doesn't break down and the assessors can go about their business so that the agricultural landowners will know where they are for the 1991 tax year so that we can go about the process of establishing a system of valuation for agricultural land that is a fair and equitable one. I will be more than happy to debate that issue when a bill comes to the floor, Senator Lamb. And, Senator Wehrbein, I will take all the kudos I can get right now because I'm sure I will irritate many of you when we get to that proposal and they will be few and far between at that time. But it will be the time to deal with that issue. Now is the time to get about reassuring the people in the agricultural sector of what valuation they can count on for the '91 year. LB 404 accomplishes that end. I would urge its advancement to E & R

PRESIDENT MOUL: Thank you, Senator Hall. We will now proceed to vote on the motion to advance LB 404. All those in favor please vote aye, all those opposed please vote nay. Have you all voted? Please record, Mr. Clerk, and a record vote has been