

would have a fight up at the State Board of Equalization. When we moved, under the first attempt at an income based formula, LB 271, to a system of basically statewide valuations, we took away that power. We now return it to counties with this admonition, you may move subclasses of land, Class 1A(1) land up or down, that power you have. The power that you don't have is to move all agricultural land up or down to get into that kind of a fight. That will leave the county board with the power to make equalization between classes of agricultural land. We will make those adjustments in our state manual, they can make a refinement at the local level, designed to achieve what is still constitutionally required, uniform and proportionate between various types of agricultural land, not all land in the county but agricultural.

SENATOR KRISTENSEN: And that would be irrigated versus dry land,...

SENATOR LANDIS: Right.

SENATOR KRISTENSEN: ...versus, let's say, pasture wasteland.

SENATOR LANDIS: This would give them the authority to achieve that constitutional standard. If they failed, or if they used this power to an end that does not achieve that, it's appealable to the State Board of Equalization, the State Board of Equalization could have a show cause hearing, and they could reverse the action of the county, if what the county was doing...

SPEAKER BAACK: One minute.

SENATOR LANDIS: ...was not trying to equalize for constitutional purposes, but in a sub-rosa manner trying to achieve some kind of competitive advantage, vis a vis another county, and move all agricultural land to an unjustifiable number.

SENATOR KRISTENSEN: So if they took all the subclasses and did them, oh, let's say, in a rather sophisticated manner, and adjusted them all down but did them for different purposes, based on people who had objections, based on who came in maybe one day or one week, or a month later, and in a defacto manner moved everything down, they would still be subject to attack for equalization violations.