

Landis addressed those, to a certain extent, in their comments. That's fine. There are those who don't like this proposal, many, I think, of the urban senators won't like this proposal at all in terms of how it treats ag land in a separate and distinct way, differently, and in an advantageous way from homeowners. That's fine, too. But that should not be reflected in the committee amendments, because the committee amendments take this bill and put it in a proper form that it is to be voted on, I believe. It gives it its best chance, should it be challenged constitutionally with regard to uniformity and some of the other things that have been recently addressed by the Supreme Court. So, with that, I would just urge that the committee amendments be adopted by the body, and then the philosophical questions can be debated at that point.

SPEAKER BAACK: Thank you, Senator Hall. Next speaker is Senator Coordsen.

SENATOR COORDSEN: Thank you, Mr. Speaker, members of the body. It was with a certain amount of reluctance that I, too, rise to support the committee amendments. I think that, as some of the previous speakers have indicated, that the committee amendments are the best we can do under the circumstances, provide the better opportunity to not have a constitutional challenge on the values between classes of property. My reluctance, though, comes from the idea, the conviction, I guess, on my part, that the amended version of 320 will continue the inequity and ability to pay the taxes to service the assessment between classes of agricultural property. When we, three or so years ago, were forced to return to the sales ratio method, there was a very small increase in the valuation of the most productive land in Nebraska, but a two or three hundred percent increase in the valuation, for tax purposes, of the poorest of land in Nebraska. Those valuations that we increased from were those that were derived from an income driven formula, the ability to pay. I don't believe that under our system of adjudication of disputes that we can return to the old system. But the system in the committee amendments will perpetuate the inequities between classes. Taxes, I think, are always too high, whatever that figure is. But in real life they're high or low, depending upon the amount of money that is available to pay them. The cap rate formula will place a heavier burden, based upon the ability to pay, on those persons who own the lower classes of agricultural property. I think that's inescapable, regrettably so. So I would again repeat what I said in opening, I do