

that has resulted in us having a personal property tax crisis, that has resulted in us arguing on the one hand that we want to reduce the value of agricultural land statewide by 20 percent, and then, on the other hand, we want to turn around and say that certain things are exempt from county levies. It is a shell game, frankly, and I am uncomfortable doing it. I don't know that I am not going to support the Kristensen amendment, but I'd just like to warn the body that this is the type of thing that we do on a quiet Tuesday morning here that ends up in the Supreme Court at some point. Thank you.

PRESIDENT MOUL: Thank you, Senator Will. Senator Cudaback.

SENATOR CUDABACK: Madam President and members of the body, this isn't something that we dreamt up last night. This has been a long time coming. The county boards have thought about it. The Executive Director has thought about it. We have all thought about it. And it is something that has to be rectified or else the counties are going to be in serious trouble. Nobody likes to raise taxes. We all agree to that but some things must be done and this, as I see it, it must be done, so I rise to support the Kristensen amendment and I hope everybody else does. Thank you.

PRESIDENT MOUL: Thank you, Senator Cudaback. Senator Nelson.

SENATOR NELSON: Madam President, I will be supporting the Kristensen amendment, but I also somewhat for the record, there are other entities, the Extension Service, I think they are under a 2.6 percent levy, and since none of us know what the valuations are going to be, either up or down, it leaves all of these subdivisions in a turmoil. Another one is the community colleges, where they are under their limit. So I think the list is rather long. Somehow I agree with Senator Will that once we start down that path, but the counties certainly have their hands tied and some of them in the rural area have just cut, well, clear down to the bare bones and worse, so I do support it.

PRESIDENT MOUL: Thank you, Senator Nelson. Senator Abboud.

SENATOR ABOUD: Yes, Madam President, and colleagues. I have a question for Senator Kristensen.

SENATOR KRISTENSEN: Yes.