

and why does the Revenue Department do it now? If you have poor comparable sales in an area, a county might well wish to say, look, your land manual is off. You have picked some comparable sales but they are way far away. There is another group of sales that are pretty far away but they are better and we ought to have lower values. One of the virtues of developing the income stream is to provide a basis of data that triangulates on the value of the land. I think it takes away the potential for county by county mischief when you have this kind of data to use to support the Department of Revenue's position. But I would have to admit that we are talking about a very narrow range of differences, particularly if this amendment is adopted, and we make the subsequent change to make sure that it applies in the future. I would, nonetheless, indicate that I think that the laying out of the language and the laying out of the formula in the statute is an appropriate thing to do. It is a form of assessment which has a long-standing practice in this state and in other forms of property and is a proper thing to do with respect to the valuation of agricultural land. We have done it in the past. We ought to ensure that it is done in the future by adopting language that requires the Department of Revenue to do that. Thank you.

**SPEAKER BAACK:** Thank you, Senator Landis. Mr. Clerk, an amendment to the amendment.

**CLERK:** Mr. President, Senator Hall would move to amend his amendment. (Read FA176 on page 2548 of the Legislative Journal.)

**SPEAKER BAACK:** Senator Hall.

**SENATOR HALL:** Mr. Speaker, members, there is no need to wait. The amendment is in front of us. It clearly was an oversight on my part and I will take responsibility for that. It has never been my intention to put market as a valuation at 80 percent for a one-year period. Nobody probably more than I would like to see this proposal go away, be put to bed, die, go kaput, or anything like that, as members have talked about today. For that matter, the issue is nothing more than what the...the amendment is nothing more than what the Clerk has spelled out. Whether you agree or disagree with the amendment, this should put it, I think, into the form that was my original intent and would urge adoption of the amendment.