

going to get hit the hardest under that proposal is the residential homeowner because the rate is going to have to be locked in, and it is going to be a rate that would be generated, the vast majority, the bulk in a district like the one that I come from, subdivisions that would be represented there, probably the bulk of the value that would be there would be in residential property. So it is going to be spread to them. I think what you are doing is foreclosing the opportunity to ever look at...

SENATOR CONWAY: Time.

SENATOR HALL: ...separating out classes, looking at separate rates.

SENATOR CONWAY: There are no other lights. Senator Warner, do you wish to close?

SENATOR WARNER: Well, Mr. President, members of the Legislature, yes, Senator Hall, you are correct. It is closing out the possibility for different rates for different kind of property within a governmental subdivision. That the rate is, in fact, to be uniform, the system as we all know. Now the local governmental subdivision sets a budget. That budget then is submitted to the county board, which makes a calculation based on the valuation that is in that governmental subdivision and then applies a uniform tax rate in order to raise those funds that are required to meet the budget from their property tax sources. We have always kept a uniform rate. I don't recall that ever being differently. This is to prevent doing what you suggest you want to do, to have not only some valuation on, some flexibility in valuations, but you would like to see this expanded to have fluctuations or flexibility as to the rate within a taxing district. And, obviously, should that occur, that would be another opportunity, it would seem to me, for some future Legislature to discriminate against a small number of taxpayers by putting a higher rate on their property than on others, and I think the rate ought to be uniform. Certainly that is the system that we have always operated under in this state from a uniform rate within a governmental subdivision, and it would seem to me to be good public policy to retain the provisions of a uniform tax rate within a governmental subdivision.

SENATOR CONWAY: Senator Warner, would you clarify? Was that a