

SPEAKER BAACK: Thank you, Senator Morrissey. Senator Warner, you're next.

SENATOR WARNER: Mr. President and members of the Legislature, one more time. The reason that I do not believe it would be good public policy to insert these words here, and the reason that the amendment is drafted as it was is because historically the words "uniformity and proportionate" as interpreted by the court has consistently been one of the factors that created a problem. Senator Moore indicated that the spirit of uniformity at least needs to be there and the spirit of uniformity is exactly what the words now do without the added burden of how the court might treat those words if you put it here, and that is that you have no flexibility to treat depreciable personal property that's depreciable in any fashion other than the same method of depreciation. And that is the uniform as to method. And that's what you're arguing for. There are those who are concerned that if you put the words here, that somehow or other the historical interpretation relative to property taxes that the court has held in a number of cases may then in turn be applied here to give a totally different interpretation than is intended. The spirit of uniformity is there because there isn't any flexibility, none. Those words restrict you, but you may well be inviting interpretations based on those historical precedents of the courts with those words that get you right back to the area where we had the problem to start with with valuation. I would urge that you reject the amendment. Don't get taken in that this does not require all personal property to be treated the same because it does. All depreciable property, depreciable cost using the same depreciation method means that all of it has to be treated the same and I hope you would reject the amendment.

SPEAKER BAACK: Thank you, Senator Warner. Senator Kristensen, you're next.

SENATOR KRISTENSEN: Thank you, Mr. Speaker, and members, one of the things...one of the discussions that comes up, and this isn't strictly to Senator Hall's amendment, but is the breaking of the uniformity clause and treating real property and personal property differently and why would you do that. Well, there's the policy reasons you've talked about but there's another reason and that's a very legal reason for making that difference. If you would look at what the definition of real