

obvious that it is the pivot that allows you to irrigate that land. And so, in essence, when I build a well it's one thing, but when I put up a pivot that allows me to irrigate all those acres, it's the pivot that raises the valuation of that, not the well, but the pivot that raises the valuation of that. And so, therefore, when 1063, when I put the pivot on, which raises my land from a dryland to an irrigated assessment, I'm already being taxed on what that pivot...on the fruits of that pivot, not the well but the pivot, because in many of those hilly lands the pivot is the only thing that allows you to do that. LB 1063, that pivot is going to be taxed again on the personal property tax side. Now, Senator Warner's amendment is trying to say, well, no, that pivot is not what's being taxed on the real estate side. And, in essence, what he's saying is correct and accurate, as Senator Warner said. But also the truth is the pivot is what allows you to irrigate that land, therefore, the pivot is being taxed, and you raise that valuation on the dryland corn, from corn from \$800 an acre, to 15 to 2,000. If the pivot allows you to do that, therefore, it is indeed the pivot that is taxed. And though Senator Warner is correct, putting this in statute, in the real world that is not the case, and I will still argue very vociferously double taxation, because when my valuation goes from dryland irrigated because of the pivot, it's the pivot that's being taxed. And once we go with 1063 that pivot will be taxed in the personal property side as well. So Senator Warner can write this in the statute, and that may solve the legal argument, but it certainly does not change the common sense truth that the pivot is being taxed twice. And I think anyone will be hard pressed to argue against that. It's not the well that raises the valuation, it's the pivot that allows you to irrigate it that makes those irrigated acres rise in value.

SPEAKER BAACK: Thank you, Senator Moore. Senator Hall, you had a point of order.

SENATOR HALL: Yes, thank you, Mr. President and members. I rise to question the germaneness of the amendment. The amendment, in its own language, inserts new sections to the bill. The sections deal with ag land and horticultural land for valuation purposes. Granted, the amendment itself talks about tangible personal property, but it...it deals with the valuation of agricultural land as the substance of the amendment, and there is no mention of that in the current bill. I would argue that the amendment, as it's offered, is not germane to the bill.