

March 9, 1992

LB 1063
LR 219

because the record clearly shows, as well as the law as it currently is being administered, that a pivot is not to be used, and is not used as a basis for increasing the valuation of agricultural land that's irrigated. It is the well that is used as the criteria.

PRESIDENT MOUL: Thank you, Senator Warner. Does anyone else wish to address this amendment? Seeing none, do you have closing, Senator Lynch?

SENATOR LYNCH: Madam President, members, and Senator Warner, I...I'm not quite sure whether the language you suggest is really that important to the bill. But this is just one of those little things that draws attention, probably, that's obviously unnecessary when people try to understand what they're voting for with LR 219CA, or any other legislation. You see, if you live in the city and you have one of these kinds of improvements in your yard, it's real property, and you pay a real property tax. Never has been considered, and I don't know, as an old member of the Board of Equalization for 20 some years, in Douglas County, where anybody ever questioned the fact that this improvement should be personal rather than real. And, of course, if you live somewhere other than in the agricultural areas, you're also paying 100 percent tax on that real property, and so the proportion that you pay is obviously more again, if that improvement, just for sprinkling and making something to grow is, in fact, considered real property. If it's Senator Warner's intention to withdraw the amendment, I would also withdraw mine. But I'm not sure which comes first, the water coming out of the sewer main, and the water main in the street, or the water coming out of the well in the country. So, I would suggest that, without this amendment, 1063 would have some more unnecessary discussion regarding its uniformity and fairness, without my amendment. Just give you something to think about. Ask for your support.

PRESIDENT MOUL: Thank you, Senator Lynch. We'll now vote on the Lynch amendment to the Warner amendment. All those in favor please vote aye, opposed nay. Have you all voted? Have you all voted? Please record, Mr. Clerk.

CLERK: 7 ayes, 9 nays, Madam President, on adoption of the amendment.

PRESIDENT MOUL: The amendment fails. Does anyone else wish to