

market value what something sells for at a farm auction. That is where we are at today. The question is this, under 1063, and I know there was a bill, introduced by Senator Warner, that would have taken care of this problem. But I do not know what has happened to the bill, I've not heard about it. To the best of my knowledge, and I've gone through the bill several times, I do not find in 1063 a procedure for the reimbursement of those taxes that have been collected. Point number four, I do not know if the...if 1063 passes, if any reimbursement is in order, even though those taxes were collected on market value and we presumably will collect the balance of the taxes on the value of the depreciated item. I would suggest that while you discuss these items, or fail to discuss them, you ought to ask yourself where do we go from here, what do we do, how do we handle this...this situation. Much is made of equity on this floor, yet we have propounded upon the public a substantial inequity. Many of these sales are sales of individuals who do not wish to sell but who had to sell for one reason or another. Should we, and can we, shall we, in all good conscience, further impose an additional burden upon these individuals by requiring them to pay an excessive rate of tax, or are they entitled to the tax rate that is included in 1063, as burdensome and as odious as I think that tax is? This, again, colleagues, ought to impress upon you the fallacy that you can fix everything with a bill. You don't fix things, you cobble it up. You do not correct inequities, you create inequities. Only those entities who have legal firms on staff, only those entities who are in a position to hire people day, after day to watch out for their interest can protect themselves against this sort of happening. What is the individual farmer or business person to do when the tax collector comes to them and says you must pay this tax. I would assume that if they are like most of the various other businesses, it puts them in a terrifically embarrassing position. We ought to think about that. We ought to think about it before we continue with this kind of procedure. I guess I have deep concern because the individuals who ought to be the most concerned have, in many cases, thrown in the towel. Farmers have gone home, cattle to feed, chores to perform. You don't have them here anymore. So, those of us on this floor can disregard, can disregard those individuals. If they come back tomorrow, they'll get here late. With a little bit of luck, they'll get here after the bill has advanced. With a little bit of bad luck, they may be here, you may have to field a few questions, at the most. Weather is bad over much of the state, so many of them cannot get to town. Most of them expect their