

SENATOR HALL: I will get it.

SENATOR COORDSEN: I don't remember it verbatim. I could get it, too, but it seemed to me that one of their tests was that that piece of property had to enhance the value or increase the value of the real estate in which it was located under or on. And if, in fact, that became in court tests in the future the method of determination whether a piece of property was real or personal, and what tax system applied to it, then it is not inconceivable that Senator Haberman's concern relative to the rails and the ties, and then that sort of thing, might well become personal property. The same thing could apply to the fiberoptic phone lines that just houses to extend that theory out to its ultimate. I am not at all comfortable, although I supported the constitutional amendment. I have talked several times with Senator Warner, and he believes that he is right. I hope that Senator Warner isn't right. I have a great concern that if we begin to chip away at what we have decided to be a uniform method for valuation of all classes of taxable personal property that we will have created again the possibility of through court action another chaotic situation. I wish I knew all the answers, and I don't think anyone here does. But I believe it would be the wisest course during this session of the Legislature to ensure that the method that is used in the event that the constitutional amendment does pass is, in fact, for all property within the class that is being taxed. Senator Hall, did you want to read that? I think I have a little time. You can have the rest of my time.

PRESIDENT MOUL: One minute.

SENATOR HALL: Thanks, Senator Coordsen. I will read it to you, that I did have it in front of me, I just didn't keep reading long enough. "Personal property includes all property other than real property and franchises." This is from the Northern Natural Gas Code. Yeah, it is Nebraska Revised Statute, 77-104, reissue 1986. "The issue, therefore, is whether pipelines are fixtures and, thus, real property, or are personal property. Section 77-103 does not provide a definition for fixtures, however this court in the State ex rel. Meyer v. Peters stated that the common law rules relating to fixtures are largely codified in 77-103. To determine whether an item constitutes a fixture, this court looks at three factors: One, actual annexation to the realty or something appurtenant thereto; two,