

it is time to provide help in a different direction. Well, that is fine and I think help will be forthcoming, but it is after we have a discussion about the broader issues here, and that is exactly the point I am trying to make with this information.

SPEAKER BAACK: Thank you, Senator Wesely. Senator Schmit, you are next.

SENATOR SCHMIT: Well, Mr. President and members, I just want to say this, that on this floor of the Legislature, every time that we enacted any of these personal property tax exemptions, it was never done with just rural votes. There was always a group of individuals from the urban areas, and Labedz is one, and others were there also, who supported the idea that the personal property tax was an unfair tax for a whole host of reasons. Now we are talking about the reimposition of the personal property tax, and I have to respectfully disagree with those individuals who say that the court has ordered the reimposition of taxes on personal property. There are other ways to approach it, but let me just give you a couple of different situations here. Everyone says we have got to put the tax back on personal property with the exception of household goods. I was a guest in a man's home not too long ago. If there wasn't \$300,000 worth of artwork in that home, I will be a damned fool. Three hundred thousand dollars worth of artwork, so we are going to leave that off the tax rolls, ladies and gentlemen, but we are going to put my 25-year old 40-20 on the tax rolls at \$20,000. It cost \$6,000 back on the late fifties. Now we talked about ability to pay, and we recognize that most businessmen try to recover the cost of those taxes. But there is no way that a farmer can recover those personal taxes. There is no way we can recover the taxes on our real property. Senator Wesely talks about relief for homeowners. Senator Wesely, the best way to get relief for homeowners is do like I do, live in an 80-year-old farmhouse that is valued at about \$35,000. You don't have a lot of tax to pay on that kind of a house, and those houses are available. Now if you want to live in a \$300,000 house, you are going to pay a little tax. It is just that simple. If you want to drive a 10-year-old automobile, dealing with that, the taxes are \$12.39 on my car, not exactly prohibitive. But the point is this, I am not going to accuse anyone on this floor of being arbitrary and capricious until I go down for the third time because time after time on this floor urban legislators have come forward and assisted rural legislators on tax issues. I think, Senator Wesely, that you