

this is better guidance than what we had and primarily it places the responsibility in the long run for the state to be developing those manuals for value so there is a uniformity between counties which otherwise may not exist.

PRESIDENT MOUL: Thank you, Senator Warner. The speaking order is Senator Coordsen, Warner, Hall and Chambers. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, and members of the body, I have a copy, courtesy of Senator Warner, of the State of Nebraska v. Tax Commissioner, 1970 action and I would like to quote a little bit from it on their citations of constitutional law and then would like to ask Senator Warner a question or two. The first cite in constitutional law says the taxation of personal property, except as otherwise authorized by such provision, must be uniform not only as to the rate of taxation but as to the valuation of the property as well. And their second cite, with regard to constitutional law, said the act in question is violative of Article III, Section 18, of the Constitution in that it purports to grant special benefits to the members of a class and deny such benefits to others of the same class. My question, at least in the beginning, of Senator Warner is that the amendment that is proposed at this time and certainly law as it existed at the time that all of these items were taxed did, in fact, allow for a different method of assessing the valuation of different types of income producing property. For an example, a centrally assessed property is...the method of determining the value of that is spelled out in great detail in our statutes and are still, I believe, in effect in that. The law is strangely silent as to the method for determining the value of business equipment and the old law, as was interpreted by this, was rather specific in regard to agriculture equipment, all of which might be reasonably classified as being a class of income producing business equipment or whatever definition you want to make. Now my question, Senator Warner, is that how can it be that we could develop a statute...or a statute, a schedule, a manual for agricultural equipment and yet like items of equipment that might be owned by a business and listed as business equipment could be assessed by a different schedule and that centrally assessed property might be assessed by still yet another deviation of the method. Is that...is that, in effect, unconstitutional? Should it be challenged, in your opinion?