

they choose to use the manual, does that language in Section 33 require that "and", does that require that they also use...

SENATOR WARNER: No. It would not be my intent that they...

SENATOR HALL: Okay.

SENATOR WARNER: ...have to be used together.

SENATOR HALL: Thank you. I would rise in support of Senator Warner's amendment.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Chambers.

SENATOR CHAMBERS: Madam President and members of the Legislature, I would like to ask Senator Warner a couple of questions also along the same line. Senator Warner, since the word "may" in line 6 precedes manual and the federal depreciation schedule, the county assessor really isn't required to use either of them in determining the actual market value of agricultural equipment. Is that correct?

SENATOR WARNER: Yes, that is correct.

SENATOR CHAMBERS: Or the assessor may use the manual alone.

SENATOR WARNER: Yes.

SENATOR CHAMBERS: Or the assessor may use the depreciation schedule alone.

SENATOR WARNER: Yes.

SENATOR CHAMBERS: So you could have three counties, one of which uses both, one of which uses the manual, another which uses the depreciation schedule and the same piece of equipment which could move from county to county could have a different value assessed.

SENATOR WARNER: Which is my problem with the existing bill, Senator Chambers, because there is absolutely no guidance. You could have 93 different ways. This reduces it to three.

SENATOR CHAMBERS: But this is a set of circumstances where you could still have whatever you want to because in none of the