

President.

PRESIDENT MOUL: Thank you, Senator Coordsen. Does anyone else wish to speak to this amendment? Seeing none, do you have closing, Senator Warner?

SENATOR WARNER: Madam President, members of the Legislature, if some of you feel frustrated that it's not specific, so do I. The problem is there is nothing in there now and some guideline, it seems to me, would be important and I would like to see the state being responsible for the development of guidelines for uniformity. We spend all our time talking about mostly, I did, about farm equipment and other equipment. Livestock presents even a more unique problem because it's self-assessment and you come out and two individuals could very honestly believe that a set of steers was worth on last January 1, some may have thought they were worth 78 cents and some...a pound, somebody else thought they were worth 80, both being in compliance with reporting what they believed under self-assessment to be full value and yet there would be, obviously, inequity because if they...they would not be valued the same. And I think that guideline concept ought to be established with the state being heavily involved. As a practical matter, I would assume that they would work with the County Assessors Association in developing such a manual but at least it would give...and, remember, you have penalties for failure or falsely reporting or error and at least it would provide assurance that there would be the permission of a guideline so that the individual would know if they put down under self-assessment some value other than what was contained in that manual which they may well be legally entitled to do but at least they would know at the time they were doing it and they would know that they need justification for that difference. And I think it at least helps reduce the potential for uniformity that sits there now with absolutely no guideline.

SPEAKER BAACK PRESIDING

SPEAKER BAACK: You've heard Senator Warner's closing. We will now vote on the amendment offered by Senator Warner. All those in favor vote aye, opposed vote no. Record, Mr. Clerk.

CLERK: 29 ayes, 1 nay, Mr. President, on adoption of Senator Warner's amendment.