

SENATOR BROWN: Yes, and what I am asking is do you believe that the language that says classifications are reasonable and are required by either or both the agreement between local governments and an agreement governing merger or consolidation, if that is sufficient, in your mind?

SENATOR KRISTENSEN: Okay. What I think that the law is, it goes like this. If we are going to allow classifications, there has to be a rational basis for those classifications. In other words, there has to be some connection for the difference in tax rates, and so when you see the words "such differences in classifications are reasonable," I think that is what the law is but we put that in the constitution so that that doesn't require a higher standard. In other words, it's certainly our intent that the classifications have some rational relationships. In other words, the garbage example, that there's a reason you have...you put tax rates between those different classes of property, so I think that's what the law is. What this is is an exception in uniformity. I'm probably one of the ones that wanted it as an exception to the uniformity clause, I don't like going into the uniformity clause, but if you are going to have those different tax rates, I think you have to make an exception to uniformity. That's the reason that this subsection is in there. So, if that's (inaudible).

SENATOR BROWN: Okay, do you see the difference between differing tax rates and differing classes of property?

SENATOR KRISTENSEN: If I understand right, is there two different things. Yes, there can be different tax rates. The reason you want to get a different classification are that you may not be able to carry out your desires of some of these consolidations or mergers. For example, if you do have garbage collection, and let's use in the city of Minden and outside the city of Minden, and you want to go out and pick up the garbage out in the country, and you assess a countywide levy, it's really unfair to the farmer who has got a quarter of ground, who is going to pay property tax or pay that levy on all of his agricultural property to pick up the garbage. What you really want to do is charge people who have residential garbage collection a specific tax rate because it will be cheaper the more people you have, and so the class of property that you want to tax is residential property. In other words, let's collect