

SENATOR CROSBY: We're not throwing the uniformity clause out, thank goodness.

SENATOR KRISTENSEN: No, absolutely, we're not. In fact, we are keeping it. We are making two changes. One I think is small. The other is a little more substantial change to it, but let me go through the changes in uniformity. We've had a uniformity clause, and I am going to read from some of my notes I've got here, that we've got to have it proportionate. In other words, you all have to proportionately contribute to the property tax. In 1920, we, basically, rewrote that and authorized other taxes other than property. But since 1920 up until, what, '52, we didn't make a lot of changes in it. Since 1952, that was the first of nine amendments that were approved that were different methods of taxing motor vehicles, and, in fact, that's what this constitutional amendment will do, because if you don't value the vehicle on its physical worth, the value, you can do it for some other reason or some other basis. This would contemplate, perhaps, a fee base, in other words, based on the age of the vehicle. Where we change in this constitutional amendment is only the provision that says what do you do with the money that you raise from this other source? In other words, let's say that we're going to do the clunker taxes, everybody does, but that's based on the age of the vehicle. That money, the only thing that changes here is that it doesn't go back proportionately to the school, the cities and the counties based on their levy, in other words, more goes to the school than whatever the county levies and if you're in a city it goes there. We're saying that it goes back to those entities but not proportionate to their levy. What that allows us to do is to make some adjustments when we do the levy limits later. It allows us to generate that. That's been an exception we've had for a number of years. We've done exceptions for the greenbelt is one I remember off the top of my head allowing for farmland to be taxed at agricultural value rather than market value for commercial purposes. We've also gone on and made different valuations for agriculture land. We did that in '72, '84, and '90, were all exceptions to some of what we're doing here. In '78 we also did an amendment for the allowing of taxable property and political subdivisions that cross boundaries because before we weren't able to do that. Certainly we did some things here recently with uniformity for depreciable property.