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 LR 31

since 1997 if land is used by the Game and Parks for habitat, Game and Parks pays full property tax and in lieu of tax, and the value is actually based on the use at the time of acquisition. So if irrigated land is acquired and converted to grassland, then the property tax would be paid on the irrigated value. I might mention, as a commercial message, this is quite apart from LB 271, which we discussed yesterday. This, the 1977 (sic--1997) statute deals specifically with Game and Parks and specifically with an in lieu of tax payment. So Game and Parks Commission supports this gift. I support it and I hope you will also. Thank you.

SPEAKER KRISTENSEN: Senator Schrock.

SENATOR SCHROCK: Mr. Speaker, members of the Legislature, this resolution was brought to the Natural Resources Committee by Senator Ron Raikes and was voted out of committee unanimously. And as Senator Raikes alluded to, it would allow Game and Parks to accept this 85 acre tract of land for wetlands mitigation purposes, and it is the Jack Sinn's Memorial Wildlife Management Area. The value of that land is about \$81,000 or \$950 an acre, and Senator Raikes certainly did describe the tax situation, and I believe that bill was passed by Senator Jones in 1997, and that's the reason we have that on the books, and so we can accept this land without the burden being shifted to other property owners in the area. That concludes my remarks on LR 31 and I hope you will support the resolution.

SPEAKER KRISTENSEN: Senator Coordsen.

SENATOR COORDSEN: Certainly, Mr. Speaker, I rise to support the resolution but this gives me an opportunity to pay a little bit of tribute to an old friend again. Jack Sinn was a senior in high school when I started to high school. His younger brother, next younger brother was a classmate of mine and the best man at my wedding, and his next younger brother was a classmate of my brother, and his next older brother was driving the 1950 Chevrolet convertible on the day that I first saw my wife, the first day we met. Jack Sinn was killed in a tragic accident while serving as a conservation officer for Game and Parks Commission quite a number of years ago leaving a young family, and I've always thought naming this wildlife management area and