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from time to time because I don't think they meet every month, they meet on whatever basis they do. I'm not familiar with that anymore when they have, but I know at the time in the 11-county area out there, they meet in various parts of the western end of the state and it's usually an all-day affair in order to go to it because we have went there to discuss property tax valuations in years past. I think these are the ones that there's always discussion on market areas, what was going to happen. Some of the counties have developed market areas, and when you have these boards like this, this is where the discussion comes about to decide what course of action they want to take, and whether there needs to be new classifications. This is where the ideas come from to try and do something about our property taxes and our valuation process. It's not working all that well out in the agriculture part of the countryside. I think by disbanding the thing, it isn't going to improve anything. And by having those people meet on a regular basis whenever they so desire, I think this is something that we should continue to support and let them go about their business. Just because we think nobody uses it in all parts of the state, then I don't really see where there's any point in trying to do away with it when there are areas that probably make some use out of it. If it's being used in some place and doesn't cost anybody anything, so go ahead and do it. I'd have more concern that if it isn't county assessors worrying about the county commissioners looking over their shoulder, I'm more concerned about it...the state property tax administrators and them are having concerns about any organized people out in some of these taxing areas that are looking over the shoulder of the property tax administrator. I think this is something where whenever there's people that are organized on property taxes, I think we should leave it alone. I think it should go and let them do their work because there is where some of your ideas are formed. Ideas aren't always formed here in the Legislature. A lot of the ideas come from out in the countryside, from people that are out there doing the work themselves. So I still do not support this, and I will still vote against LB 261. Thank you.

SENATOR CUDABACK: Thank you Senator Loudon. Senator Hudkins, you're recognized, and this will be your third time, Senator.