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personal thing. It is just an idea that the Legislature put into effect a number of years ago and now some people think that no longer a good idea, and there are those of us who disagree with that. Senator Thompson said that efficiency in government is good and that we should do everything we can to maintain efficiency. Well, I agree with that. And it's my contention that the Ag Land Valuation Board is doing its job. The property tax values across county lines are more in tune with each other where they most likely or perhaps would not have with the county assessors acting independently. introduce this IPP motion to decide right now rather than keep on debating whether the members want to pass this bill. If the bill is IPP'd at this point, I would introduce a request to the Performance Audit Committee to do a study on whether the bill is And if they find that the Ag Land Valuation Board is not fulfilling its original purpose, then I would sign onto any bill that Elaine would...or that Senator Stuhr would introduce in the future with this purpose in mind. I will not speak again on this particular motion, but I think that if we would put it aside for not, we could do this study and then we can decide if, fact, this is one of the boards that is fulfilling its original purpose. Thank you, Mr. President.

SENATOR CUDABACK: Thank you, Senator Hudkins. Senator Stuhr, on the motion to indefinitely postpone.

SENATOR STUHR: Thank you, Mr. President and members of the body. I have appreciated the discussion this morning. I am opposed to the indefinitely postponed motion, however, and I did want to just give you a little bit of background, and I believe I stated that earlier that I did introduce this bill in 2000, and at that time it did not come out of committee. But we asked the boards then come forward with some ideas, how can you improve; if you want to continue, what are some things that you are interested in doing to help make this a better board. There was no ideas that came forward at that time, and that is why...I think that we've had a lot of dialog on this issue, and that is why last year when the bill was introduced, we did take...or NACO, which is the Nebraska Association of County Officials, and they are...they represent not only assessors but county commissioners and treasurers and all of the offices of the