

Approved: _____

Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Phill Kline at 9:00 a.m. on January 26, 1995 in Room 519-S of the Capitol.

All members were present except: Rep. Empson - excused

Committee staff present: Chris Courtwright, Legislative Research Department
Tom Severn, Legislative Research Department
Don Hayward, Revisor of Statutes
Ann McMorris, Committee Secretary

Conferees appearing before the committee: None

Others attending: See attached list

Chair opened action on:

HB 2008 - Income and privilege tax surcharge authorized (Energy & Natural Resources)

Moved by Edmonds, seconded by Vickery, amendment to **HB 2008** adding language "or who is seriously and persistently mentally ill and" on lines 14, 33 and 35 after the word 'disability'. Motion carried. (Attachment 1)

Moved by Larkin, seconded by Mays, amend **HB 2008** to change engagement period from 6 to 8 months. Motion carried.

Moved by Larkin, seconded by Hayzlett, **HB 2008** be passed out favorably as amended. Motion carried.

Chair opened action on:

HB 2057 - Automobile manufacturers' rebates excluded from selling price for sales tax purposes (Taxation)

Moved by Hayzlett, seconded by Wilson, amend **HB 2057** to include leasee and the selling price when traded back in. Motion carried. (Attachment 2)

Moved by Hayzlett, seconded by Shore, amend **HB 2057** to exclude Sales tax on the energy used in putting fumigants into grain. Motion carried.

Moved by Powell, seconded by Aurand, amend **HB 2057** to exempt non-profit adult care homes, children's homes, group homes for the handicapped, and other housing for the elderly from sales tax on utilities. Motion carried. (Attachment 3)

Moved by Lawrence, seconded by McKinney, amend **HB 2057** page 2, line 5, adding new language "when paid directly to the retailer as part of the original transaction." Motion carried.

Moved by Pettey, seconded by Shriver, amend **HB 2057**, to include any coupon or trading stamp used in reducing tangible personal property to the consumer. (Attachment 4)

Moved by McKinney, seconded by Pettey, a bill to include any coupon or trading stamp used in reducing tangible property to the consumer be submitted as a committee bill. Motion carried.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on
JANUARY 26, 1995. CONTINUATION SHEET

Moved by Welshimer, seconded by Kirk, **HB 2057** be tabled. Motion failed.

Motion by Pettey called to pass. Motion failed 7-13.

Moved by Shriver, seconded by Wilson, pass out **HB 2057** favorably as amended. Motion carried.

Chair called on Susan Duffy, acting director of Division of Property Valuation, to present summary on agricultural use value case. Ms. Duffy presented the status of this case and answered many questions from the committee. The committee requested additional data which PVD will prepare and Ms. Duffy agreed to appear before the committee on January 27 for additional discussion on this matter. (Attachment 5)

Adjournment.

The next meeting is scheduled for January 27, 1995.

TAXATION COMMITTEE GUEST LIST

DATE: JAN 26 - 1995

NAME	REPRESENTING
<i>Susan Ruffly</i>	<i>Dept of Revenue</i>
<i>John Lanna</i>	<i>Associated Press</i>
<i>Steve Stotts</i>	<i>Revenue</i>
<i>Brad Welch</i>	<i>Keeney & Greeley Co.</i>
<i>Ann Pagay</i>	<i>Grant County</i>
<i>Billy Waters</i>	<i>KDOR - PVD</i>
<i>Ann Lunscher</i>	<i>PVD</i>
<i>Paul Klotz</i>	<i>Association of CMHCs, K</i>
<i>RICHARD RODEWALD</i>	<i>TAXPAYERS</i>
<i>Richard Smith</i>	<i>WIBA</i>
<i>MATTHEW MARTIN</i>	<i>KAR</i>
<i>Larry Hinton</i>	<i>SRS</i>
<i>Trudy Racine</i>	<i>KDJT</i>
<i>Bill Sauer</i>	<i>PVD</i>
<i>BEV BRADLEY</i>	<i>KAC</i>
<i>Shannon Peterson</i>	<i>KBA</i>
<i>Chloee Lyons</i>	<i>Leadership Parsons</i>
<i>Walter Yee</i>	<i>KMHA</i>
<i>Lindy Williams</i>	<i>Leadership Park City</i>

TAXATION COMMITTEE GUEST LIST

DATE: Jan 26 1995

NAME	REPRESENTING
Mary Jane Sattelman	KS Farm Bureau
Rich McKee	KS Livestock Assoc
Bob Brown	omio - Don Winters Assoc 1995
Pan Somerville	KS Auto Dealers Assn
PAT BARAVES	KS Auto Dealers Assn
Jamie Clover Adams	KS Grain & Feed Assn.
ALAN STEPPAT	PETE MCGILL & ASSOC.
Martin Hauver	Hauver's Capital Report
Jose Lopez	State Farm
June Dornick	State Farm Ins.
Lisa Webster	State Farm Ins.
Ked Churlew	State Farm Ins.
(Pauline Dibern)	State Farm Ins.
BRIAN LARA	" " "
Cindy Dutton	State Farm Ins.
Denny Unruh	Quail Park Chamber of Commerce
Mary Louder	State Farm Ins.
Jessica Mearse	State Farm Ins.
Bill Helson	State Farm Ins.

Session of 1993

HOUSE BILL No. 2008

By Representative Haulmark

12-27

AN ACT relating to income taxation; authorizing credits for the hiring of developmentally disabled persons.

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) Any business firm which employs on a full-time basis a person with a developmental disability who is engaged for a period of six months or more in the performance of duties in connection with the operation of such firm, shall be allowed a credit against the tax imposed by the Kansas income tax act, the tax on net income of national banking associations, state banks, trust companies or savings and loan associations imposed under article 11 of chapter 79 of the Kansas Statutes Annotated, or the tax on net income of insurance companies imposed under article 28 of chapter 40 of the Kansas Statutes Annotated. The amount of the credit allowed shall be \$500 for each such person employed, except that no more than \$50,000 may be claimed for credit in any one taxable year.

or who is seriously and persistently mentally ill and

(b) As used in this section:

(1) "Business firm" means any business entity authorized to do business in the state of Kansas which is subject to the state income tax imposed by the provisions of the Kansas income tax act, any national banking association, state bank, trust company or savings and loan association paying an annual tax on its net income pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, or any insurance company paying an annual tax on its net income pursuant to article 28 of chapter 40 of the Kansas Statutes Annotated; and

or who is seriously and persistently mentally ill"

(2) "person with a developmental disability" means any person who meets the criteria established for mental retardation or developmental disability by the division of mental health and retardation services of the department of social and rehabilitation services, and who is recommended for employment by a business firm, by a community mental health center or facility for the mentally retarded established pursuant to K.S.A. 19-4001 et seq., or by any entity which any such center or facility has contracted with to provide mental health services or services for the mentally retarded, or both.

or serious and persistent mental illness

(c) The provisions of this section shall be applicable to all taxable years commencing after December 31, 1994.

House Taxation
1-26-95
Attachment 1

HOUSE BILL No. 2057

By Committee on Taxation

1-10

9 AN ACT relating to sales taxation; concerning the treatment of manufac-
10 turers' rebates on automobile sales, amending K.S.A. 1994 Supp. 79-
11 3602 and repealing the existing section.

and leases, and the use of trade-ins and payoff
of encumbrances;

12
13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 1994 Supp. 79-3602 is hereby amended to read as
15 follows: 79-3602. (a) "Persons" means any individual, firm, copartnership,
16 joint adventure, association, corporation, estate or trust, receiver or trust-
17 tee, or any group or combination acting as a unit, and the plural as well
18 as the singular number; and shall specifically mean any city or other po-
19 litical subdivision of the state of Kansas engaging in a business or provid-
20 ing a service specifically taxable under the provisions of this act.

21 (b) "Director" means the state director of taxation.

22 (c) "Sale" or "sales" means the exchange of tangible personal prop-
23 erty, as well as the sale thereof for money, and every transaction, condi-
24 tional or otherwise, for a consideration, constituting a sale, including the
25 sale or furnishing of electrical energy, gas, water, services or entertain-
26 ment taxable under the terms of this act and including, except as provided:
27 in the following provision, the sale of the use of tangible personal property:
28 by way of a lease, license to use or the rental thereof regardless of the
29 method by which the title, possession or right to use the tangible personal
30 property is transferred. The term "sale" or "sales" shall not mean the sale
31 of the use of any tangible personal property used as a dwelling by way of:
32 a lease or rental thereof for a term of more than 28 consecutive days.

33 (d) "Retailer" means a person regularly engaged in the business of
34 selling tangible personal property at retail or furnishing electrical energy,
35 gas, water, services or entertainment, and selling only to the user or con-
36 sumer and not for resale.

37 (e) "Retail sale" or "sale at retail" means all sales made within the
38 state of tangible personal property or electrical energy, gas, water, services
39 or entertainment for use or consumption and not for resale.

40 (f) "Tangible personal property" means corporeal personal property;
41 Such term shall include any computer software program which is not a
42 custom computer software program, as described by subsection (s) of
43 K.S.A. 79-3603, and amendments thereto.



Lease taxes

Loan on trade-in

(g) "Selling price" means the total cost to the consumer exclusive of discounts allowed and credited, but including freight and transportation charges from retailer to consumer. As used in this subsection, discounts shall include cash rebates granted by a manufacturer to a purchaser of a new automobile.

(h) "Gross receipts" means the total selling price or the amount received as defined in this act, in money, credits, property or other consideration valued in money from sales at retail within this state; and embraced within the provisions of this act. The taxpayer, may take credit in the report of gross receipts for: ~~(1) An amount equal to the selling price of property returned by the purchaser when the full sale price thereof, including the tax collected, is refunded in cash or by credit; (2) an amount equal to the allowance given for the trade-in of property.~~

(i) "Taxpayer" means any person obligated to account to the director for taxes collected under the terms of this act.

(j) "Isolated or occasional sale" means the nonrecurring sale of tangible personal property, or services taxable hereunder by a person not engaged at the time of such sale in the business of selling such property or services. Any religious organization which makes a nonrecurring sale of tangible personal property acquired for the purpose of resale shall be deemed to be not engaged at the time of such sale in the business of selling such property. Such term shall include: (1) Any sale by a bank, savings and loan institution, credit union or any finance company licensed under the provisions of the Kansas uniform consumer credit code of tangible personal property which has been repossessed by any such entity; and (2) any sale of tangible personal property made by an auctioneer or agent on behalf of not more than two principals or households if such sale is nonrecurring and any such principal or household is not engaged at the time of such sale in the business of selling tangible personal property.

(k) "Service" means those services described in and taxed under the provisions of K.S.A. 79-3603 and amendments thereto.

(l) "Ingredient or component part" means tangible personal property which is necessary or essential to, and which is actually used in and becomes an integral and material part of tangible personal property or services produced, manufactured or compounded for sale by the producer, manufacturer or compounder in its regular course of business. The following items of tangible personal property are hereby declared to be ingredients or component parts, but the listing of such property shall not be deemed to be exclusive nor shall such listing be construed to be a restriction upon, or an indication of, the type or types of property to be included within the definition of "ingredient or component part" as herein set forth:

or lessee

"Selling price" shall not include the amount equal to the allowance given for the trade-in of property, nor shall it include any amount allowed or advanced by the retailer for the payment of any lien or other encumbrance on such property, regardless of whether the transaction is a lease or sale.

"Gross receipts" does not include any amount excluded by definition from selling price.

1 (1) Containers, labels and shipping cases used in the distribution of
2 property produced, manufactured or compounded for sale which are not
3 to be returned to the producer, manufacturer or compounder for reuse.

4 (2) Containers, labels, shipping cases, paper bags, drinking straws,
5 paper plates, paper cups, twine and wrapping paper used in the distri-
6 bution and sale of property taxable under the provisions of this act by
7 wholesalers and retailers and which is not to be returned to such whole-
8 saler or retailer for reuse.

9 (3) Seeds and seedlings for the production of plants and plant prod-
10 ucts produced for resale.

11 (4) Paper and ink used in the publication of newspapers.

12 (5) Fertilizer used in the production of plants and plant products
13 produced for resale.

14 (6) Feed for animals, fowl and aquatic plants and animals, the primary
15 purpose of which is use in agriculture or aquaculture, as defined in K.S.A.
16 47-1901, and amendments thereto, the production of food for human
17 consumption, the production of animal, dairy, poultry or aquatic plant
18 and animal products, fiber, fur, or the production of offspring for use for
19 any such purpose or purposes.

20 (m) "Property which is consumed" means tangible personal property
21 which is essential or necessary to and which is used in the actual process
22 of and immediately consumed or dissipated in (1) the production, man-
23 ufacture, processing, mining, drilling, refining or compounding of tangi-
24 ble personal property, (2) the providing of services or (3) the irrigation
25 of crops, for sale in the regular course of business, and which is not
26 reusable for such purpose. The following items of tangible personal prop-
27 erty are hereby declared to be "consumed" but the listing of such prop-
28 erty shall not be deemed to be exclusive nor shall such listing be construed
29 to be a restriction upon or an indication of, the type or types of property
30 to be included within the definition of "property which is consumed" as
31 herein set forth:

32 Insecticides, herbicides, germicides, pesticides, fungicides, antibiotics,
33 biologicals, pharmaceuticals, vitamins and chemicals for use in commer-
34 cial or agricultural production of fruit, vegetables, feeds, seeds, animals
35 or animal products whether fed, injected, applied or otherwise used.

36 (n) "Political subdivision" means any municipality, agency or subdivi-
37 sion of the state which is, or shall hereafter be, authorized to levy taxes
38 upon tangible property within the state or which certifies a levy to a
39 municipality, agency or subdivision of the state which is, or shall hereafter
40 be, authorized to levy taxes upon tangible property within the state. Such
41 term also shall include any public building commission, housing, airport,
42 port, metropolitan transit or similar authority established pursuant to law.

43 (o) "Municipal corporation" means any city incorporated under the

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1 laws of Kansas.

2 (p) "Quasi-municipal corporation" means any county, township,
3 school district, drainage district or any other governmental subdivision in
4 the state of Kansas having authority to receive or hold moneys or funds.

5 (q) "Nonprofit blood bank" means any nonprofit place, organization,
6 institution or establishment that is operated wholly or in part for the
7 purpose of obtaining, storing, processing, preparing for transfusing, fur-
8 nishing, donating or distributing human blood or parts or fractions of
9 single blood units or products derived from single blood units, whether
10 or not any remuneration is paid therefor, or whether such procedures are
11 done for direct therapeutic use or for storage for future use of such prod-
12 ucts.

13 (r) "Contractor, subcontractor or repairman" means a person who
14 agrees to furnish and install tangible personal property or install tangible
15 personal property at a specified price. A person who maintains an inven-
16 tory of tangible personal property which enables such person to furnish
17 and install the tangible personal property or install the tangible personal
18 property shall not be deemed a contractor, subcontractor or repairman
19 but shall be deemed a retailer.

20 Sec. 2. K.S.A. 1994 Supp. 79-3602 is hereby repealed.

21 Sec. 3. This act shall take effect and be in force from and after its
22 publication in the statute book.

2-4

STATE OF KANSAS

TONY POWELL
REPRESENTATIVE, 85TH DISTRICT
SEDGWICK COUNTY
7313 WINTERBERRY
WICHITA, KANSAS 67226
(316) 634-0114



COMMITTEE ASSIGNMENTS
JUDICIARY
RULES AND JOURNAL
TAXATION
TRANSPORTATION

TOPEKA

HOUSE OF
REPRESENTATIVES

STATE CAPITOL, ROOM 182-W
TOPEKA, KANSAS 66612-1504
(913) 296-7694

January 26, 1995

TO: Tax Committee Members

FROM: Rep. Tony Powell

RE: Amendment to HB 2057

My amendment would exempt non-profit adult care homes, children's homes, group homes for the handicapped, and other housing for the elderly under K.S.A. 79-201b from sales tax on utilities.

Under current law, these homes already enjoy a partial exemption from the sales tax on utilities. Under K.S.A. 79-3603(w), these homes are eligible for an exemption on the sales taxes on utilities for the residential portion of these homes only. However, to obtain the exemption, these non-profit homes must go through a complicated application procedure which can include an audit by the Department of Revenue. The process can be time consuming and expensive, requiring these homes to spend scarce resources to obtain the exemption. My amendment would relieve them from this burden.

The cost of my amendment is small. Since these homes already on average, depending on the size of the residential portion of the home, obtain a 70 percent exemption, this amendment would just exempt the homes from the remaining 30 percent. As a result, according to staff, the cost is less than \$500,000, probably around \$300,000.

Attached is a copy of the relevant portion of my amendment for your review.

equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of food products to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of food products for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use; ~~and~~ (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b Second through Sixth. As used in this paragraph, "severing" shall have the meaning ascribed thereto by subsection (k) of K.S.A. 79-4216, and amendments thereto;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

Proposed Amendment to HB 2057

On page 2, in line 5, before the period, by inserting "and any coupon or trading stamp used to reduce the cost of tangible personal property to the consumer"

STATE OF KANSAS

John LaFaver, Secretary of Revenue
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1585



(913) 296-2365
FAX (913) 296-2320

Department of Revenue
Division of Property Valuation

MEMORANDUM

To: Representative Phill Kline, Chairperson
House Taxation Committee

From: Susan K. Duffy, Acting Director
Division of Property Valuation

Date: January 26, 1995

Subject: Summary of Agricultural Use Value Case

Thank you for the opportunity to appear today in regards to the status of the use value case. I will begin by providing you with some historical information in regards to use value and then update you on the current status of the 1995 values.

Chronological History

Agricultural use value was approved by amendment to the Kansas Constitution in 1976 (L. 1975, ch. 516); however, it was not statutorily implemented until 1989. The Legislature, in 1984, passed use value legislation to become effective with the implementation of the statewide reappraisal program in 1989. The Division of Property Valuation developed the methodology to determine use values between 1984 and 1989 and the same methodology, with minor exception is in use today.

The use value of agricultural land is based upon its inherent capability to produce, and further defined as the net income normally received by the landlord. The net income from the land shall be determined by deducting normal expenses incurred by the landlord from the share of gross income

normally received by the landlord. The net income is then capitalized into value using a statutorily prescribed capitalization rate (including a two percent discretionary range to be applied by the Director).

On January 13, 1992, the Board of County Commissioners of Finney County, pursuant to K.S.A. 74-2438, appealed the 1992 "use values" certified by the Director of Property Valuation on December 12, 1991 (BOTA Case No. 92-232-PV). A hearing before BOTA was held on June 2, 1992, resulting in an order dated November 4, 1992, wherein BOTA found that the "use value" formula for 1992, as it pertained to irrigated land, "overstate[d] the landlord's share of expenses by assuming that the landlord own[ed] the center pivot system and by overstating fuel costs." BOTA also found that "the overall depreciation expense allowance appear[ed] to be overstated[.]" Notwithstanding the aforementioned findings, BOTA denied Finney County's request to have the Director of Property Valuation recalculate irrigated values in Finney County concluding that such a recalculation for one county would violate the "uniform and equal mandate" of the Kansas Constitution.

On December 8, 1992, the Board of County Commissioners of Finney, Meade and Scott Counties, appealing to BOTA pursuant to K.S.A. 79-1413a, requested the reappraisal of all irrigated agricultural land in Kansas (BOTA Case No. 92-18421-CP). A hearing before BOTA was held on February 6, 1993, resulting in a order dated February 12, 1993, wherein BOTA ordered the reappraisal of all irrigated land in Finney, Meade and Scott Counties. Following the aforementioned order, on February 22, 1993, Finney, Meade and Scott Counties filed a motion for a "show cause" order asking why BOTA's order should not be extended to all counties. On March 8, 1993, BOTA granted the motion for a "show cause" order, but allowed counties to "opt out" of the reappraisal order by requesting a hearing before BOTA.

On September 16, 1993, Finney, Meade and Scott Counties and the Director of Property Valuation filed a joint motion to dismiss the "use value" reappraisal case after executing a "statement of understanding" wherein the Director agreed to appoint an "Agricultural Land Valuation Committee" to address concerns relating to all facets of land devoted to agricultural use.

The use value manager, R.C. Walters, retired in 1993. Prior to his retirement, Kansas State University was contacted to determine their interest in assuming the research responsibilities that Mr. Walters had been performing. They agreed and the Legislature transferred funds from the Department of Revenue to K-State for research purposes. After extensive review of the work Mr. Walters had performed, K-State concluded that his conclusions could not be duplicated using published

agricultural data. K-State continued to research data on crop production, prices and expenses. This information was reviewed with the use value committee.

On January 31, 1994, the Director of Property Valuation filed a complaint with BOTA, pursuant to K.S.A. 79-1413a, requesting that BOTA order the statewide reappraisal of all land devoted to agricultural use for tax year 1995. The Director also requested authority to "roll-over" 1993 "use values" for use in tax year 1994. A hearing was held before BOTA on March 2 and 3, 1994, resulting in an order dated March 25, 1994, ordering the reappraisal of all land devoted to agricultural use for tax year 1995 be completed on or before December 1, 1994. The Director's request to "roll-over" the 1993 "use values" for use in tax year 1994 was sustained.

K-State has assembled the data necessary to comply with BOTA's reappraisal order of March 25, 1994. The Agricultural Land Valuation Committee has questioned the accuracy of K-State's data; however, K-State contends the data is supportable. K-State has provided the Division their data and the landlord net incomes derived from that data.

On December 1, 1994, the Director of Property Valuation filed a motion with BOTA to "roll-over" 1993/1994 agricultural land values to 1995, stating that questions had been raised concerning the accuracy of Kansas State University's data, particularly the accuracy of landlord expense data. On December 6, 1994, BOTA took the Director's motion to "roll-over" agricultural land values under advisement and appointed David Craig, MAI, as a "special master" to analyze Kansas State University's data and make a recommendation to BOTA on whether additional time was needed to develop agricultural land values.

On January 6, 1995, after receiving David Craig's recommendation to utilize Kansas State University's data, BOTA denied the Director's motion to "roll-over" 1993/1994 agricultural land values to 1995, and ordered the Director to certify agricultural land values for 1995 based on Kansas State University's research.

On July 1, 1994, the Kansas Livestock Association and Grant and Stanton Counties appealed BOTA's March 25, 1994, reappraisal order to Shawnee County District Court, where the appeal is pending. The District Judge has scheduled oral arguments on the appeal for February 8, 1995, and is expected to decide the appeal that day or within a day or two of February 8, 1995.

On January 23, 1995, the Director of Property Valuation filed a MOTION FOR RECONSIDERATION of BOTA's order of January 6, 1995, and for a stay of such order pending judicial review.

Conclusion

The lack of validation is a significant issue for the Division and the agricultural community. The agricultural community has little understanding or confidence in K-State's data. We feel it is imperative for us to be able to validate the K-State data with the agricultural community. Without this vital step we are asking for significant appeals which will burden the agency, BOTA, the courts and most importantly the farmers. While we wish the job had been completed in 1994, it was not.

It is our responsibility to assure the values are fair, accurate and understood by the agricultural community before we proceed to substantially change values. We feel strongly that the 1993 values be used in 1995 and that we be given the opportunity to complete this job with the help of the agricultural community in 1995.