

property tax, they would retain this exemption. But what I would need to find out, and I don't know if there is anybody who could answer this, the types of property owned by an agricultural or horticultural society, so I will...Senator Wickersham may know. Senator Wickersham, what kind of personal property do agricultural and horticultural societies own, do you know?

PRESIDENT ROBAK: Senator Wickersham.

SENATOR WICKERSHAM: Well, I am an officer in one of those organizations. We have display cases. They may have vehicles. They may have miscellaneous items that they use in connection with the conduct of a fair, or sometimes a rodeo, large numbers of items of personal property.

SENATOR CHAMBERS: And currently, none of those are subject to a property tax, personal property tax?

SENATOR WICKERSHAM: That's correct.

SENATOR CHAMBERS: Now, what would be the difference between agricultural and horticultural, or do they overlap?

SENATOR WICKERSHAM: That may be an archaic term in the statutes, but I think horticultural societies tend to relate more to the kind of gardening that you would see in community as opposed to the purely agricultural activities which are large scale tillage or livestock.

SENATOR CHAMBERS: So mainly it would be a matter of scale rather than the activity?

SENATOR WICKERSHAM: Well, I may be completely inaccurate, Senator, but that is how I would think of those.

SENATOR CHAMBERS: Well, which one do you belong to, the agricultural society?

SENATOR WICKERSHAM: Well, they are both. They both emphasize the large scale activities and the smaller scale activities. They will emphasize the homemaking activities, the small scale domestic gardening, if you will. They do both. So there are agricultural and horticultural societies promoting those activities.