

probably about completed now. I am talking about future reappraisals beyond the cycle that existed in the laws passed by the Legislature in the past. All this says, we will not have any reappraisals in any county unless the people of a county first by their own vote approves that they want the reappraisal. Otherwise, you would turn loose, you'd have through the legally...you'd have any right to object once the Tax Commissioner comes in and takes over the reappraisal of all the land within that county. I don't want that. If you do, this is your chance to get it.

SPEAKER: Any further discussion?

(End of Belt #21)

(Start of Belt #22)

The chair recognizes Senator Burbach.

SENATOR BURBACH: Mr. President and members of the Legislature, I must oppose this amendment. Senator Carpenter has three amendments. The other two I am in full concurrence with. In this particular amendment, LB 530 provides for and I will read Section 1, "For the purpose of complying with Section 77-1301.07 and of .08 and in lieu of, in of complying with Section 77-1301.01 to 77.1301.06" Now those sections pertain to the scientific appraisals as we now have it. A year ago now this body recognized after having a bill introduced by the State Tax Commissioner, as a Committee bill, that the Tax Commissioner would provide all the services and do this. There'd be no more scientific appraisers engaged, professional appraisers be engaged, and that this office in the state government, which Senator Carpenter has a concern about. The County Assessors and Commissioners came to the Revenue Committee at that time and Senator Kokes was the Chairman and asked for a moratorium. This body sanctioned that moratorium. But today, in LB 530, we are asking that that professional service be secured if the county so desires, or that the County, acting through its County Commissioners, or County Supervisors, and the Tax Commissioner shall enter into an agreement whereby the Tax Commissioner shall direct a joint reappraisal with the County of the lands and improvements of the County. So we are still having the County have the option of three ways. Either have the state to do it in its entirety, or have the Board of Equalization work with the state in cooperation, one with the other one, or to use the scientific or professional appraisers. Now if we want to complete the work of those eight counties and then we provide for a majority vote of the electors after the county people have made a decision that this be done and the Tax Commissioner says, your time is running out. You must comply with the statutes. We want this...Senator Carpenter has an amendment which will correct that problem. It will probably be offered as the succeeding or the following. There are two amendments to my knowledge which I think are good sound amendments but they will be offered by Senator Carpenter, but this here amendment is not necessary and I hope we don't approve this particular amendment.

SPEAKER: The chair recognizes Senator Stahmer.

SENATOR STAHMER: Mr. President, members of the body, to a degree I would like to second what Senator Burbach has just said and I would like to point out that there still resides in our Constitution under Revenue the fact that taxes shall be levied by valuation uniformly and proportionately. I like to point out as long as we allow the