

indication that even though we say they shall--they won't. Senator Kahle mentions the fact that his county, and as a county commissioner he, looked at this question with vigor. That's right. I'm sure they did. The point is that their county might do it with vigor. The fact is there are other counties that are not carrying it out with that same vigor. As a result different kinds of aid that come back to the counties are then being diminished simply because one county is attempting to do and work within the law. Other counties are actually receiving gifts for not living according to the law. That is one of the great injustices. When we talk about the Tax Commissioner, the law says he shall, I know that, but he hasn't, and he won't until we say he will, by 1975, work with county assessors and they shall validate, annually, their appraisal technique. A computer is only as good as the mind is that is going to provide the program. I'll use agriculture as an example because we're all interested in it. I don't blame men and women who own farms for being concerned about property tax. We can scientifically appraise every piece of agricultural land according to its productivity. If I own 160 acres of land, under a pivot system and it is irrigated, I get 160 bushel of corn annually, then that piece of property should be taxed according to its productivity. If I own 160 acres of land that is arid, very little water, and I depend upon nature and the productivity is something like 60, that's a gamble. Then that piece of farm land should be appraised according to that productivity. If I own a considerable amount of land which is marginal then that should be based at a lower level as well. What I am saying here is that a computer can provide us with the criteria where we can provide differentiated taxes for the purpose of property tax. We know we can. I would hope that on this floor, this morning, we would say we have an obligation to bring LB 170 to this floor. I promised Senator Marvel we'd debate 131 and 170 together as to merit. I didn't bring 170 simply because of state aid. You have to admit that I'm being very candid. There are some schools who are getting far more state aid then they should simply because their appraisal has not been close to 35 percent of the value. Therefore, they are getting a considerable amount of equalization, which they shouldn't be entitled to. It will also have an effect upon the amount of money we have to put into state aid. Did you ever stop to think about that? For the first time, after 1979, we're going to say that we're going to have uniform assessment on property across this state & how many ever criteria we want to apply to the method of assessment. But we will know that every city and subdivision and school district will be receiving aid back from us based upon a scientific basis. The last closing remark I want to make is I am not diminishing, through this piece of legislation, the role of the assessor or the Board of Equalization. We are merely trying to say in law that Tax Commissioner shall help the assessors and provide the program for the computers so that we're doing it the same from one end of the state to the other, regardless of how we zoned the property. That is all I'm asking. I believe it is justifiable. The purpose of 170 does relate to some degree with LB 133, but you have to admit that is an honest admission for a person who is generally known as an educator, and that is all I worry about. Thank you.

PRESIDENT: The question is shall this bill come to the floor despite inaction by the committee. Record your vote. Have you voted? Record. Senator Koch.