

done in the State of Nebraska. For one thing we're fooling around again as state Legislators with something that really should probably be the concern of the local people because they are the ones that spend this tax money that we're talking about. We don't get one dime of it in the State of Nebraska. I'm all for equalization and I thought we had a program worked out and I still think we do. I see in the finest manuals that man can compile, dished out by the state, everything is in there. At my house out on the farm comes under certain specifications. One in Lincoln or one in Scottsbluff would be taxed accordingly or some course difference in the way where they are located. We have the tools. We have everything we need. If you think that putting it on computer is going to solve the problems you'd better think again because the only way in the world you can appraise land is to put your feet on it, measure the buildings, take some pictures of them. You cannot drive down the highway and make a windshield appraisal and get an honest appraisal. We've done all this. It's all been finished in my part of the country. Why don't we use it and try it to see if it won't work? You're going to have a lot of trouble trying to put that stuff all into that computer from all over the State of Nebraska. You're taking away the local control. We just talked about it again. They are the people that are going to levy the taxes. They are the people that are going to spend the money. Senator Dworak is always talking about taxes. Why not let the people that are working with it at the county level keep it and put some teeth into the state level to see that they get it done. Thank you.

PRESIDENT: Senator Kelly.

SENATOR KELLY: Mr. President, members of the Legislature, it was stated I believe by Senator Carsten that this was not going to put the local people out of business and that the state was going to cooperate with the locals in the re-evaluation and reappraisals in setting up a computer tax system. Recognizing that this is not definitive and it's not very scientific, it's constantly stated through this bill, the Tax Commissioner shall, the Tax Commissioner shall, the Tax Commissioner shall, the Tax Commissioner shall and it keeps that up repeatedly but I specifically bring to your attention to page seven, section six because I found a duty that is a shall duty for the counties and I specifically read it to you. Section six, "the counties shall pay the Tax Commissioner the actual cost of all services performed pursuant to this act" and as of this reading that's the only place I see in here, anything in which the counties are specifically mandated to do and that is to pay the cost of the Tax Commissioner's office.

PRESIDENT: Senator Schmit. Senator Cope. Excuse me, here is Senator Schmit.

SENATOR SCHMIT: Mr. President, members of the Legislature, I'm going to support the Committee amendment and hope the bill advances to Select File but I want it made pretty clear that at this point in time the amendment as proposed is a far cry from what Senator Dworak said it was. It has illusioned all of the chaos that has been concocted in the past year. LB 131 was introduced. Now we're told may not be unconstitutional, but it's not being implemented. That was supposed to be a solution to all of the problems. LB 33 was supposed to be the cause of all the problems. Well LB 33 is not in effect and LB 131 is and the problem still exists and now they say 170 is going to solve the problems. I'd suggest that the reasons