

had nothing to do with the unequal values of property or the property tax problems we have in the State of Nebraska and until we solve these problems, we cannot address the concept of any kind of equalization of any type until these problems are solved first. Now Senator Kahle indicated we have tools to do it now. That's true. We have ninety three separate tools and that's one of the problems and he also indicates that one of the problems is let the county official solve the problem and I agree too, but there isn't much those Platte County Supervisors can do who are a part of Central Community Technical College when Nance and Boone County, there's not much the Platte County people can do for Nance, Boone or Gosper County. So I think with this illustration it becomes apparent and it becomes clear that we're going to have to raise this above those ninety three units. Now we're not putting them out of business. These local units are still setting their own budgets. They are still determining where and how the money is spent. We're not taking away that local control. All we are doing is providing a vehicle for those counties to effectively equalize and I don't know any other way out of it and I've looked at it very closely. You know we can continue to stumble and bumble along like we have had for the past hundred years and not do anything and every year come down to this Legislature and lament the fact that we've got unequal property values in the State of Nebraska and not do anything about it by just perpetuating the existing same system. Now this is an attempt to do something about it. This is an attempt to bring it above ninety three separate independent entities and put it under the auspices and guidance of one central focal point. Another misconception as I hear on the floor is that we're not suspending LB 131. On the contrary, if we pass this legislation, we are giving LB 131 an opportunity to work. Now I want Senator Lamb to understand this. Senator Lamb, this reemphasizes our commitment to LB 131. It says that we believe that LB 131 is right and a short term solution to the problems we have right now. We're not disregarding that. We're not minimizing that one bit. In fact we again state in here that LB 131 is proper and that was done by the Committee last night and so I think again, the choice is clear, the choice is obvious. We can take a positive step toward a solution or we can continue to stumble and bumble as we have for the past period of time in this state.

SENATOR SAVAGE: The Chair recognizes Senator Richard Lewis.

SENATOR R. LEWIS: Mr. President, there has been several references made to roll back to what is going to happen to 131 and what happened to the provisions of that and I would refer you to section twenty three of the proposed amendment which says, "it is the intent of the Legislature that the provisions of this act in no way interfere with the provisions of sections 77-1349 to 77-1354" which is LB 131 from last session and "that officials who fail to follow such provisions shall be subject to any and all penalties that the statutes and the constitution of the State of Nebraska provide for, for failure to implement an act of the Legislature. It is further intended that the provisions of this act serve to implement a uniform and comprehensive system of reappraisal and re-evaluation of real property for tax purposes." So I think that should dispel any fears that we are going to abandon 131 or that we are going to roll back values because those that do not bring their values up, do not re-appraise and provide a new reappraised value are going to be subject to the penalties that are provided for in LB 131.