

not talking about giving a big, big tax break to anyone. We're talking about senior citizens, not allowed to work, forced to retire and merely giving them what we've already given and Douglas County voted 7two percent for LB 4...

PRESIDENT: One minute.

SENATOR HIGGINS: ...we're only asking that the poor elderly, in light of what has happened, be given a fair treatment. We're not asking them to get a lower tax rate, only that this high escalating valuation that they receive, much of it undeserved and unrealistic, be taken into consideration. It is not a tax break for the rich, it is for those that Senator Hall, I believe it was that said, who have less than \$8,400 a year income. Thank you, Mr. President, and thank you, colleagues.

PRESIDENT: Senator Hefner, do you wish to speak on this measure?

SENATOR HEFNER: Mr. President and members of the body, I hate to do this, but I'm going to rise to oppose this because I'm committed to a no tax increase this year and I see the fiscal impact of this is a little over \$600,000. I talked to Senator Labeledz about this a little bit and she said, well I may amend it down a little, but it sounds to me in listening to the debate that perhaps a problem is in Douglas County more than any other county. Maybe their appraisal is wrong. I talked to some of the assessors in my legislative district and they really don't see that much of a problem in these areas. And, Senator Nelson, I enjoyed your comments because it seemed like you were right on track. So right at this time I'm going to vote against the advancement because I just feel we need to find ways to cut the budget rather than increase it and I realize it's perhaps going to cause a hardship on some of these people, but right now I guess we're all going to have to suffer some and it's going to be painful, but we just need to say no to some of these programs.

PRESIDENT: All right. Senator Nelson, do you wish to speak again?

SENATOR NELSON: As I say, Mr. Speaker, members of the body, I see the problem with this is the fact that we're not able to designate between what is the fixed income, elderly,