

SENATOR NELSON: You, personally, probably don't feel that this is giving too much power to the tax commissioner within the county?

SENATOR LANDIS: In response to your question...

SENATOR NELSON: In other words, ASCS yields and rangelands, some of the soil type and so on should have taken part of this in consideration and I, just real quick, I don't want to take your time.

SENATOR LANDIS: Yes. In answer to your question, the simple answer is, yes, I think that the bill is sensible, it is not too great of an authority of the tax commissioner and it is crucial to me to see county assessors and the Nebraska Association of County Officials endorsing the bill because what they would like to see is they would like to see some flexibility in the uniformity figures and they recognize that inside counties there can be geographical differences. They recognize the theory of 271 and realize that the tax commissioner is the appropriate place to have the final authority so that they are endorsing the bill and that is an encouraging sign to me.

SENATOR NELSON: Thank you. I won't take any more of your time.

SPEAKER BARRETT: Thank you. Senator Hefner, with Senator Schmit on deck.

SENATOR HEFNER: Mr. President and members of the body, I rise to support this bill. I became aware of some of the problems when I attended a meeting of the Northeast Nebraska Assessors last fall. They were telling me some of the problems that they were having with the bill. If you recall, we passed the original bill, I believe it was LB 271 a couple of years ago and then we...I think we told you at that time it may not be a perfect bill and we may have to come back with some changes and so this is what this bill does. This incorporates some of the problems that we had in northeast Nebraska and then it became evident that we had other problems across the state. So I feel that this bill now changes a few minor changes in the law and the state assessors, the State Association of County Assessors have said that they endorse this and so I would urge you to pass this bill.

SPEAKER BARRETT: Thank you. Senator Schmit, with Senator