

February 28, 1994 LB 1290

county board meets, finally sets values and then there is a review of those values by the State Board of Equalization. Dissatisfied persons in that process can appeal through the district court, ultimately then to the Nebraska Supreme Court. The process that would be in place for equalization aid, however, is different, and as you noted, under the current law there isn't any real process to address, at least in my view, the adjustment factors produced by the Department of Revenue which produce values to be used only for state aid, not for local assessment practices.

SENATOR HARTNETT: Thank you.

SENATOR CROSBY: Thank you, Senator Hartnett. Any further discussion on Senator Wickersham's amendment to LB 1290? Seeing none, Senator Wickersham, would you like to close?

SENATOR WICKERSHAM: Just briefly, Madam President, I do hope that the body will adopt the amendment. I do want to respond just briefly to one thing that Senator Withem said, whether it's a red herring or not. I do suppose that Millard or perhaps some of the other districts that receive substantial state aid would not bring an action to halt distribution of state aid, but there are school districts in the State of Nebraska who do not receive state aid, therefore, they would have nothing to lose and potentially everything to gain if the numbers were adjusted so that relative to the rest of the state their valuations went down and everyone else's went up. So there are schools, whether or not they'd wish to devote the financial resources, I can't say, but there would certainly be no other impediment to bringing an action, in fact, everything to gain. Thank you.

SENATOR CROSBY: Thank you, Senator Wickersham. You've heard the closing. The question is the adoption of Senator Wickersham's amendment to LB 1290. Those in favor vote aye, opposed no. Record, Mr. Clerk.

CLERK: 29 ayes, 1 nay, Madam President, on the adoption of Senator Wickersham and Warner's amendment.

SENATOR CROSBY: The amendment is adopted. Anything...there's nothing further on the bill?

CLERK: Nothing further on the bill, Madam President.