

this will add three-quarters of a mill to all subdivisions, NRDs, that wish to implement it and I will oppose it simply on the grounds that we are not in any mood in the State of Nebraska to increase the property taxes.

PRESIDENT: The Chair recognizes Senator Cope. All right, the Chair recognizes Senator DeCamp.

SENATOR DeCAMP: Mr. President and members of the Legislature, I think this bill is a good example of legislation which has far more implications and is grounded in problems we have not yet addressed. Let me just use a little example and then you figure it out for yourselves what it really does. Under equalization which has not yet been achieved and just simply following the numbers, sales assessment ratios, whatever you want, we know that a lot of farmland theoretically is going across the board at about one third or one fourth the value. Now one of these days, one of these days, one way or another, the courts or whoever is going to force things to get equalized, and when that happens and when that day occurs, that one mill becomes three hundred or four hundred percent more, three or four hundred percent more than you think it is, than you think you are voting for. Now let's assume things were where they are supposed to be now. That one mill which is a percentage, a simple percentage of a total would be as much. In other words what you have got in the bill, what is in law right now would be as much as you are trying to reach. So before you vote these property tax increases, realize they are all going to be undone, redone, multiplied, amplified by equalization. One of these days it is going to happen. There is no two ways about it. You can't keep going on. The courts somewhere somebody is going to force it. That brings up another question then. Who is going to be paying for the control of most of this farmland groundwater? It is going to be, it is going to be the people in the little towns and villages. Now some of these people in these little towns and villages one of these days are going to say, hey, I am not too keen on financing this whole thing and somebody is going to take the time to examine the relative rights and positions and are then going to discover that we don't have a one man, one vote system in our NRDs, and then one of them is going to take a case to court and that is going to be undone probably or possibly. So before you implement tax increases which is what, a three or four hundred percent tax increase, property tax increase, which is in the legislation, you had better go back at the beginning and look at where our whole tax system is and straighten that out first because anything you do here is going to be