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SENATOR FOWLER: Okay. And you indicate that one year someone could be eligible for this and the next year they would not be eligible. Is that correct?

SENATOR LABEDZ: Depending on their financial status, yes, because they would have to meet the income guidelines which are set by the federal government.

SENATOR FOWLER: Okay.

SENATOR LABEDZ: Like I say, if you lose your job one year, or your income is low one year it may not be that way the second year. You would have to justify it each year by your income.

SENATOR FOWLER: Okay. Thank you, Senator Labeledz. When this proposal first came up I was attracted to it because it talks about rent relief based on income, but in looking at it I think there is some real administrative questions and some real unknown costs associated with this. The Department of Revenue does not seem to be able to provide us with an exact number of people that are qualified for this program. Senator Labeledz indicates that it could vary from year to year...one year you could receive it, the other year you couldn't. The county treasurer or county assessor or someone would have to keep ruling on everybody's eligibility, perhaps double checking income and so on. There might be ways to manipulate the adjusted gross income on your taxes in such a way so that you could make yourself eligible in certain years due to things like income averaging or types of techniques like that. I think what we have is a wide-open program whose costs, although the Department of Revenue says this year could be eight million, could be considerably more, could fluctuate from year to year. It could go up perhaps to 15 or 16 million and we would not know at any given time how much that costs. I think Senator Warner is proposing a more prudent approach. I think we ought to have the Department of Revenue...I assume that they would work on developing more information for us, but for us right now to move into a whole new type of Homestead Exemption program without knowing how many Nebraskans it affects, where those Nebraskans are, without understanding this question of fluctuation of being one year eligible and then next year not eligible, without knowing the administrative burden that this may cause for counties, I think that we are reaching into a whole new area of Homestead Exemption totally different than the Senior Citizen Exemption that we have provided in the past, and I think it may come back to haunt us that we have not thoroughly researched this topic,

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