SENATOR CARSTEN: In the next to the last line, Senator Beutler, "and in the levying resolution as to special assessment", what is the meaning of that verbage?

SENATOR BEUTLER: Senator Carsten, for example, if you have a paving district, at a certain point in time you have a hearing on special assessments and after that hearing then you actually pass a resolution levying the special assessments, and in that resolution you set a delinquency rate for those special assessments. So all we are saying is that at the time you set that delinquency rate in the resolution, then that's the rate that is going to apply with regard to those items that will be applicable up until the effective date of this act, at which time the new rate would go into effect.

SENATOR CARSTEN: Thank you, Senator Beutler. Mr. President and members of the Legislature, in view of the vagueness of the amendment and the increased workload that it is going to be causing on the local level, I certainly cannot support this. I see the wisdom of the introduction of it, but I cannot buy it and hope that you would turn it down and take what the amendment that I have coming up does and go with that. Thank you, Mr. President.

SPEAKER MARVEL: Before we continue the debate, in the north balcony are 136 youth, Nebraska Farm Bureau Federation Annual Youth Citizenship Seminar representing the Farm Bureau from 66 counties, conducted by the Farm Bureau Womens Committee. Do you want to hold up your hands so we can welcome you to the Unicameral? Okay. Senator Cope, you're next.

SENATOR COPE: Mr. President and members, I am going to oppose any amendment that would be probably less than 15 percent because of this reason. Very few people feel that it is patriotic to pay taxes of any kind. Now if people can borrow the money from the county, and that is what we are doing, at a lesser cost than they can borrow at the bank or savings and loan, or anywhere else, then you know where they are going to borrow it, in the county, that's the place. So if the county rate is lower than the going rate, people are going to take advantage of it, and it is perfectly legitimate. Now for the people that believe they are protecting the poor, I think it is the opposite. I think you are giving the opportunity for the so-called wealthy, or the people with some money, to make more money, and it is again legitimate, nothing wrong with it, and people are using it and will continue