

passed out is a graphic demonstration of the growth of property taxes in our state since 1985. Now I don't know when you folks came to the Legislature individually. Each of you know when you came into the Legislature. I came in March of 1983. Probably if you would go back to March of '83, you would see a much whiter state here. The lightly blackened in speck counties are those where the property tax levy is \$2.50 combined. Of all of the different subdivisions levying a property tax, it comes to an average of \$2.50. There are only nine counties in the state at that time that had in excess of \$2.50. There were only two counties that had in excess of \$2.75 in a property tax levy. Follow along, '86, '87, '88, in 1988, 16 counties were paying over \$2.75 of levy on their property tax. Twenty-six counties had over \$2.50. If you will notice that the average property taxpayer in the state currently is paying well over \$2.50 in property tax valuation. The average tax rate for property taxes in Nebraska last year was \$2.61. This year we ought to have a golden opportunity to do something to relieve property taxes. It is the first time that I have been here that there have been sizeable sums of money in our budget, but what is likely to happen is what happens every year. You are going to have on one hand individuals like our Governor, like some senators in here, who say what we ought to be doing is giving back the money in income tax relief. You have other individuals that say it is a golden opportunity to enhance whatever state government spending program that you would like to see enhanced. We always pick on higher education. It is not because higher education is bad but it is because higher education takes an inordinate sum of our budget. We are looking at, since we have given a state aid increase to local schools and local subdivisions back in the early 1980s, you are going to see an 88 percent growth in what we spend of state dollars on higher education. None of that goes to relieve property taxes. It goes to enhance state government programs that need to be enhanced, but within that enhancement of state government programs, we need to be doing something for our local property taxpayers. I think it is important that we take this step. It is an unusual motion admittedly. It is being taken because, again, if we waited, the bill has been referred to the Appropriations Committee. As I understand the Appropriations Committee process that they are not even hearing bills at this point. They are going through agency hearings, that they will not until the middle or late part of February will not even begin hearing bills. Our process indicates that the mainline appropriations bill needs to pass before we appropriate any dollars. That in normal circumstances