

districts, municipalities, historical society boards and so on, or county boards and so on, and we gave them \$7.7 million because of the railroad lawsuit and, in essence, what happened was in the middle of the budgetary cycle the people that were counting on the money, that had already budgeted for the money, and had already levied for the money, the money then was put in escrow and they did not have the money, and that was causing a tremendous problem. And the Legislature said, yes, for one time we will come through for you and we will "bail you out" but don't expect it next year because you will have a way of budgeting for that next year. You will know what is going to happen. Well, we got into some meetings last year. We decided, how can the counties best and the school districts, and so on, best budget for this, and we came up with 1165 and it passed last year relatively easily. LB 1165, in essence, said, we will take the uncontested part of the railroad lawsuit, remove that portion from the valuation, and then the mill levy would be set on the actual value that would be there minus the uncontested part of the railroad lawsuit, and everything would have been fine, but the railroads, in their infinite wisdom, decided for political reasons to delay filing of the lawsuit. When they delayed filing the lawsuit until after the values had been certified, until after the county boards have already decided what their levies are going to be, until after school districts had set the mill levy that were now in stone, then the railroads filed their lawsuit. The difficulty was is the question of the uniformity clause in the Constitution became under challenge. How can you take something off the books, uncontested railroad value, for example, if, in fact, the lawsuit hasn't even been filed yet for that year. And so it was challenged by Lancaster County and Lancaster County got a decision from Judge Blue, which was accurate, in my opinion, stating that you are right, that was a problem with the uniformity clause. I might point out that if the railroads would have filed, when they knew they were going to file, everyone knew they were going to file, if they would have filed it before the tax-setting sessions began, we would have been fine and not here today. We advised them of that. We told them of that, and we pleaded with them on that, but they felt an obligation not to do so. Consequently, we came up this year with 643, and 643 allows the counties, school districts, what have you, in regards to railroad lawsuits and other pending lawsuits of this nature, to estimate within their budget process, within their budgets, all land would be valued at whatever value certified by the county commissioner as full value, hopefully, and the mill levy would then be set, and