

further up on this sheet, already allowed 5 percent for delinquent taxes, obviously, but it also...in addition to 5 percent for delinquent taxes, they could use the full amount of delinquent taxes the year before coupled with the reserves that are at least statutorily authorized by various governmental subdivisions, it would seem to me that a more restrictive approach, initially, at least, and all, at least, I am aware of is the limited cases that have come so far, but I think this language could, as the bill was originally drafted, could include a great many areas. I am not sure where it could stop, and it seems to me it puts a local governing board in a very difficult position to try and anticipate all of the possible litigation and a tighter restriction for their own protection and their own guidelines. As Senator Schmit's amendment proposes, it seems to me to be a better route to go at this point, rather than broad enabling language which you could argue, at least, that a local county board for failure to anticipate could be criticized. It seems to me there ought to be some more narrow guidelines as proposed by Senator Schmit's amendment as we move into this area of allowing a county board to set a property tax levy over and above the budget requirements and delinquencies, and not put them in the position of a lot of speculation as to what may or may not occur.

SPEAKER BARRETT: Thank you. Senator Schmit.

SENATOR SCHMIT: Mr. President and members, I believe that Senator Bernard-Stevens has answered one of the most important questions, the one relative to expenditures, and I think that is an important one. I do believe, however, that Senator Warner explained very eloquently some of the concerns that have been expressed relative to the broad application. As you know, I have not supported LB 361, and I could anticipate that if the bill does not pass, or if it does pass, that there might be a number of actions filed, or at least the county board might anticipate that there might be a number of actions filed, in fact, that would either wipe out all of the taxes or a majority of the taxes on land in the various counties. And certainly I believe that without the language in my amendment that we are inviting that sort of an activity, and given the present uncertainty, the present state of chaos that exists and there is many instances, I believe, relative to land values, property values and other forms of raising revenue, I think that to add an additional degree of uncertainty by not limiting this bill is to add fuel to the fire rather than the reverse. And so