

SENATOR CROSBY: Thank you, Senator Hall. I'll just finish by saying it does seem to me eventually we could figure out some way to allow the local assessor to evaluate these cases and not impose this state deadline. Thank you very much.

SPEAKER BARRETT: Senator McFarland.

SENATOR MCFARLAND: Thank you, Mr. Speaker, fellow senators. One of the things I ask myself when I consider various tax proposals is a series of three questions. One, is it simple? Two, is it fair? And, three, is it easy to administer? I look at this proposal and I say, is it simple? It beats me. I look at it and it seems like it is a mishmash of a bunch of simple proposals all thrown in a hat, thrown together and jumbled out in some kind of compromise package that is supposed to take care of all our property tax woes. I don't see it as being that simple. I don't know if it's that fair since the way it has been put together is kind of...appears to be a rather haphazard approach. And I don't know if it's that easy to administer. Certainly property tax relief is something that we all need to consider. We are, I think the 13th highest state as far as what our property tax rate is. But it seems to me is this the kind of thing we want to propose as a solution to that problem, and my answer is no. Is this some kind of simple and coherent policy? Seems to me no. Is this a product of some long-range planning and design? The answer is no. Is this something that was recommended in the Syracuse tax study that we spent \$350,000 to execute and to have provided for us? No. What it seems to be is a series of proposals by a diverse group of senators who have gotten together and put together a package that seems...that they think they can sell to the body. And it doesn't seem to me that that is very good tax policy for the State of Nebraska. If we're going to have a tax policy for the State of Nebraska it should be simple, it should be coherent, it should be something that makes sense to everybody. What we've got is a bunch of all different, contradictory proposals going in that don't make any sense and aren't fair to the public and give the illusion of relief and the illusion of fairness when in reality it's not. Let me just point out one example. We have a \$2,000 cap in this proposal to limit property tax relief to corporations. If property tax relief is...if property taxes are too high, they're too high for corporations just as well as homeowners. If the property tax system in Nebraska is unfair, it's just as unfair to corporation as it is to homeowners. Why should we discriminate against Union Pacific, or why should we