

no school would lose state aid that they are getting now. I have also distributed another sheet which is this larger sheet which has a lot of numbers on it, and the left side there is taken from the Fiscal Office, Legislative Fiscal Office information which has previously been distributed, and the right side of it is from the printout as to how the state aid works in various districts. I picked out a few worst case scenarios there where these people are paying high property taxes now on a couple of different criteria, but not helped, in fact harmed by the bill. And the worst case example I believe is Hayes County, in which if you'd care to look at this chart I passed out, you will see that taxes as a percent of income, Hayes County ranks fifth in the state. In other words, they are very high, and the per capita taxes, they rank number one at \$1,499. The average levy is low in Hayes County because there is a lot of valuation per whatever, per student. So 73rd, you read that column, it says average levy, that's 73rd in the state, that is down toward the bottom of the 93 counties. But they are paying a lot of property taxes as a percent of income or as a percent...or as per capita, on a per capita basis. So I have labeled that, These counties have some of the highest property taxes but, and then you go over to the right, most of these are not helped by LB 1059. So you have Hayes County, which now by these two criteria which I think are valid, taxes as a percent of personal income, and per capita property taxes, are paying a lot of money for property tax, way above the state average. What does this bill do for them? Well, it reduces state aid by 64 percent; reduces state aid by 64 percent to these people who are already paying some of the highest property taxes in the state. Well, I don't know exactly why it happened that way but it does. Now some of these other, now Gosper, the second one, you know they have a property tax problem, but the Elwood Public Schools there has helped. It's helped. So that is a situation where they have high property taxes, they are helped by this bill. All the other ones are negatively impacted. Only one of those is in my district, that is Blaine County, down there, Sandhills Public Schools. They are second in taxes as a percent of income in the state, second county as percent of personal income goes for property taxes. What happens to them? They get a 14 percent reduction in state aid. Does that help them with their property tax problem which is already greater than almost every other county in the state? And that is...see, some of, you have to be careful and look at these numbers because these are countywide averages, where we are not talking about school districts. It happens that Blaine County and Hayes County the school district