

previous section of the opinion, on the earlier page 83, we go into the top of the page where it says, "The Nebraska Supreme Court noted that the tax on an overvaluation was not a void tax for which refunds would be the apt remedy. The court quite clearly stated that the tax was a voidable tax which required action on behalf of the taxpayer to first apply for equalization relief before the county board. This subtle distinction between void and voidable taxes places the burden upon the taxpayer with a voidable tax complain to first go forward and seek relief within the established channels for equalization. The Nebraska Supreme Court held that the district court was without jurisdiction to grant equalization relief. The court reasoned that to permit such jurisdiction would constitute a collateral attack upon a voidable tax. Collateral tax is an attempt to avoid defeat or evade a judicial proceeding and incident proceeding with the intent to defeat it." The court further stated the, "Appellants, taxpayers argued to us that the Legislature would not have amended Nebraska Revised Section 77-1735 unless it believed that such amendment was necessary to preclude claims for refunds being made. Such arguments must be rejected. As we have already said, even before Nebraska Revised Statute 77-1735 was amended to specifically preclude an action such as the one brought here, such an action could not be maintained. The amendment merely made clear by statute what was already the law. The fact that the Legislature may have believed that such amendment is necessary does not change the law nor permit such action to be brought directly in the district court. Likewise, it would appear that the proposed bill is again codifying the current law of collateral attack. Those taxpayers that have failed to file appeals from locally assessed taxes within the forty-five days after adjournment of the county board of equalization are barred from bringing refund claims for prior years. Centrally assessed taxpayers are afforded ten days under the Nebraska" statutes "to perfect a valuation appeal to the Supreme Court. For 1989, the State Board of Equalization met on August 11. Therefore, any appeal after August 21, 1989, is barred both by the proposed bill and the doctrine of collateral attack. The short response then to your question regarding the constitutionality of such a limitation in light of the foregoing is that we cannot foresee any constitutional problem with the limitation for the reason is 'that it mirrors current case law'." Ladies and gentlemen, we don't need the bill. If we're going to argue, in an hour or so, that the AG's Opinion is one that we should uphold, and there is a difference here because we are talking case law, not just the