

undo could be undone under existing equitable rules that prohibit collateral attacks. As a matter of fact, what was in the green copy of the bill was a change from the automatic refund mechanism that we passed in LB 762, Senator Wesely, to a system of filing for a claim, a paper exchange and the like, fair enough. Not very significant, but the bill goes on from there and one of the questions that is at issue to me, and I'd be interested in Senator Hall's opinion on it, is to go beyond that section of law because more than one section is amended in this bill. And the section that worries me is one that is now in the committee amendments and it is Section 1775, not 1735. The Attorney General's Opinion is about Section 77-1735, fair enough, good argument. Now let's go on to 1775 because what is 1775? Section 1775 is where, and this isn't about unconstitutional taxes or illegal taxes, this is a straight equalization appeal. You have scores of them in your counties. The State Board of Equalization has scores of them. As a matter of fact, the State Board of Equalization has had an arm lengthful, we all remember the story of when the corporations came in asking for valuation changes, for equalization changes, okay. Now the portion of the committee amendments that is still valuable, it seems to me, is this. If you appeal from a valuation and you take that appeal up to the State Board of Equalization and you make your case and justify that your valuation is too high, are you as well entitled to force the valuation down for every other like situated taxpayer in the state? Now, in the Board of Equalization there has only been one class action before the Board of Equalization under the existing law which, by the way, says that the taxpayer, not the appellant, but the taxpayer is entitled to the refund and, in other words, though we have a very limited history and in that case the class action was denied. On the other hand, before us in this slew of cases are a handful of appeals that are class actions. They are not asking for just their own valuations, but for everybody an evaluation to drop. It has never happened that this remedy has been given before that we know of, that I know of, or that within living memory have been able to recreate. In fact, the existing language says that a taxpayer is entitled to refund, but the practice has always been only the person before the board has been able to get remedy.

SPEAKER BARRETT: One minute.

SENATOR LANDIS: Only the person before the board has ever gotten remedy. The value of the amendment, to my mind, that