it reads, if by judgment or final order of any court of competent jurisdiction in this state, in any action not pending on appeal or error, it has been or shall be adjudged and determined that any real or personal property tax assessed or penalty or any part thereof was unconstitutional for any reason other than the valuation of the property, if such judgment or order has not been made in time to prevent the collection of payment of such tax assessment or penalty, then such tax assessment or penalty whether expended or not which has been collected pursuant to such unconstitutional tax assessment or penalty for the year, such tax assessment or penalty is determined to be unconstitutional, shall, without the necessity of filing a claim, therefore, be repaid and refunded in the county where originally paid to the person paying such tax assessment or penalty. And, granted, I'm reading from 77-1736.04, Section 1, subsection (1), and the language in the bill as it sits, LB 2, references subsection (2) of that same section, what, if any, effect does subsection (1) have on the bill as it is before us?

SENATOR LANDIS: I'll tell you the answer and I believe...I hope I heard this correctly because it went by pretty quickly. Senator Hall read a provision authorized, thank you, thank you, I'm very grateful...and here is the critical part. It says this, if an assessment is ruled unconstitutional for any reason other than the valuation of the property. Take a look at LB 2, line 24 of page 11, if an appeal is taken from such valuation. In other words, there is one exception to the section that Senator Hall read and that appeals about valuation. What is 77-1775.01 dealing with? Appeals of, exactly what is excluded from the provision he read, which is appeals in valuation, and I think that is how they harmonize it, Tim.

SENATOR HALL: So in other words, you don't feel that there is any discrepancy there between the two sections?

SENATOR LANDIS: I don't, I read that provision...(interruption)

SENATOR HALL: I mean, maybe, I mean, I clearly raise it as a legitimate issue...

SENATOR LANDIS: You bet.

SENATOR HALL: ...that we probably should take a look at between now and Select File...