

SENATOR WESELY: Okay. It was mostly my concern that we didn't mess around with that 14 percent...

SENATOR BEYER: No, we're not changing that one bit.

SENATOR WESELY: Okay, thank you.

PRESIDENT MOUL: Thank you, Senator Wesely. I'll now recognize Senator Beutler followed by Senator Hall.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, Senator Beyer, I wanted to explore a little further the question approached by Senator Wesely. You indicate that the delinquency rate is not intended to be changed, however, the language of the bill says in effect, all special assessments shall be a lien on the property from the date of levy and shall become due 50 days after the date of levy and may be paid in that time without interest. So in the due period it is paid without interest.

SENATOR BEYER: Right.

SENATOR BEUTLER: Right, okay. But if not so paid, that is if they become delinquent, they shall bear interest thereafter at a rate established by the board instead of the rate specified in 45-104.01, if I am reading it right. For the information of the Legislature, Section 45-104.01 is entitled interest, delinquent taxes, special assessments, and some years ago the Legislature made the decision that with regard to the delinquency rate on all different kinds of special assessments it would be at a standard rate. That, it was thought would create fairness as between taxpayers owing different kinds of special assessments. Also it keeps out of this Legislature a multitude of bills dealing with various...with suggestions for various interest rates on special assessments, delinquent special assessments and I think that it was intended to apply to all different kinds of districts. And I think we ought to be very careful about all of a sudden giving an individual board on an individual kind of a special assessment district the prerogative to depart from that standard rule which appears to be what is happening here. And if that is not correct, Senator Beyer, I would be interested in further explanation and I would be interested in why a road improvement district, is that what we're dealing with here, a road improvement district?