

to his neighbors and that stretches into the arena of state aid as well. As you know, the state aid formulas that we have for schools is highly dependent upon the value of property within a given school district, and if we are not assessing that property correctly, chances are we are giving that school district too much aid or not enough aid, depending on whether the property is over or under assessed with respect to all other property in the state. And what this is saying is that we need to raise the standards that we have. Right now a county assessor simply needs to be elected on the one hand and on the other hand they have to be able to pass an examination that is given by the Department of Revenue and the examination is based on that assessor's knowledge of the laws of the State of Nebraska and of the assessment manual that is produced by the Department of Revenue. That's it. If that assessor can do that and can get enough votes, they are one of the 93 county assessors in the State of Nebraska. What this amendment is saying is that you need to have some background in appraisal, that simply being able to pass an exam and get enough votes is not going to be a good enough standard in the State of Nebraska anymore to be a county assessor. You have to have an appraisal background. In fact, you have to have reached the certification level of appraisal. With that, I would move this amendment.

SPEAKER BAACK: Thank you, Senator Will. Discussion on the amendment by Senator Will, Senator Hall.

SENATOR HALL: Thank you, Mr. Speaker, members. The amendment Senator Will offers is similar to the proposal, if not exactly like the proposal that I had talked about when this bill was on General File. It is not my intent to hamstring Senator Beutler's proposal with this amendment, but it is, I think, a proposal that really needs to be addressed. We have a property tax crisis out there, much of it centers around assessment practices. I think we've got some fine individuals who operate as county assessors. We do need to ensure though that there is some professional standards by which they take on that responsibility. There clearly is a number of folks who do an excellent job presently, but that doesn't mean that they cannot use the background and experience for purposes of continuing to improve the assessment practices that they use at that county level. This is an issue that was addressed in the commission, as Senator Will stated. This was an idea that came out of the assessors themselves. They felt that there needed to be an upgrading of the professionalism within the field. They endorse