

generating a lot of opposition primarily among the smaller counties that would have a lot of problems complying with it. So I would hope that this amendment, and probably I believe there's another amendment, one may be more Draconian than the other, and I would hope that neither one of those would be adopted.

SPEAKER BAACK: Next speaker is Senator Morrissey.

SENATOR MORRISSEY: Thank you, Mr. Speaker, members, I guess I'd have questions for Senator Will, too. I'm about as confused on this as Senator Hall was and I'm familiar with it.

SPEAKER BAACK: Senator Will.

SENATOR WILL: Yes.

SENATOR MORRISSEY: What level of appraisal are we talking about, the highest level of the three in LB 203?

SENATOR WILL: Yes, that's how this amendment is drafted. I do have an alternative amendment that would allow any of the three levels to be achieved by the assessor or the deputy.

SENATOR MORRISSEY: Okay, thank you. I guess I think this is a great idea. It is something we need to look at as a possible way to level out our valuations in the future and I like the '97 date. So I think we should wait and consider this next year or possibly the next year. I have a concern that possibly the effects of 203 will restrict our abilities in the more sparsely populated area and I want to see how LB 203 and the rules and regs that are yet to come. I want to see how they are written, how those rules and regs affect a comparable experience to some of the people out there that may be affected by this and, thus, the numbers of our appraisers in the future in the rural areas. And once I'm comfortable that the rules and regs adopted and drawn up for LB 203 haven't affected us in those areas, then I'll be willing to look at something similar to LB 203 for our assessors. But until I'm comfortable on the effects it will have on the rural areas appraisers, I can't support it and I do support the intent and the idea and I think people should start looking at something that will help address the very unequal valuations that we have across this state. And I'd like to keep the idea burning in Senator Will's mind and come back with it in the future after some of us in the more sparsely populated areas