

just what the system is all about. They may not know whether their property is depreciable. There may be an honest mistake. It may be depreciable for another three or four years. They may go three or four years without paying it. The assessor may not find out about it. At that time, was it an honest mistake? Are they going to come back and say, sorry, this is a Class II misdemeanor the first year, or a Class IV misdemeanor the first year, excuse me, and a Class II the second? That's real possible that it could go for a number of years down the road and those individuals are going to have to say, well, you know, sorry, it's too late, we're not going to waive it at this point. Those are the folks I'm really worried about and I think that if you allow everybody to be treated the same way the first year, they're going to learn about the issue of filing, how that has to be dealt with, and they're going to know at the same time they learned about that that if you don't get this done for the subsequent year, that Class II misdemeanor is going to be in place. Now even under the Schmit proposal, I will guarantee you there's going to be people that slip through the cracks. But, at a minimum, you're going to catch the majority of them. You will never catch those individuals with a penalty, I mean, you'll never turn them around and get them to comply...

SPEAKER BAACK: One minute.

SENATOR HALL: ...because you have a penalty in place if their intent is to circumvent the system, if their intent is not to pay the tax. There is no way to do that. What I'm worried about is lumping the honest people in with the few that are going to attempt to do that. And I would argue that Senator Schmit just brings a little reasonableness to this issue and says, hey, let's pull back a minute here and for 1992, with all the changes that we have made, with the constitutional amendment on the ballot, with court cases that could affect this pending, let's wait and make sure that for 1992 we don't worry about penalizing people, we worry about getting them on the tax rolls. And that's what the assessors are about. That's what the proposal was about, I thought, LB 1063. The penalty provision that Senator Schmit strikes is a good amendment and I would urge adoption to that.

SPEAKER BAACK: Thank you, Senator Hall. Senator Wickersham.

SENATOR WICKERSHAM: Thank you, Mr. Speaker. Just very briefly, I thought I heard a hint of something that I do not believe is