

regarding a decision recently by the Lancaster County Assessor saying that certain special housing units that are put in place to serve the disabled will no longer have a tax exemption that they've had. In addition, nonprofit child care in churches in this city and in this county may lose their tax exemptions that they've had as a result of the county assessor's decision, which is going to be considered by the Lancaster County Board before a hearing on April 28. There is a great deal of concern in Lancaster County about the assessor's decision. It is unique. No other county we know of has taken this step or is contemplating taking this step. The inequities between our county and other counties is of great concern. In addition, the inequities and unfairness of taking away these exemptions to these particular activities is of great concern as well. As we all know, child care is of great concern and the churches have come forward and provided facilities for child care in our city and cities across the State of Nebraska. They have done so under the auspices of their church activities and have been granted tax exemptions in this activity. These are nonprofit centers, not existing to provide profit back to the church or to providers of the care, but rather to facilitate and assist the community and the families and children through those day care services. In addition, the special housing that has been put in place to help people with disabilities is there to help people that are disadvantaged and would, perhaps, otherwise have a difficult time finding housing. They're nonprofit and yet, again, they're looking at a potential loss of their tax exemption status. I'm very concerned about this and I did draft this amendment to 719A. There has been some uncertainty about exactly how to word this and also I had to, when the bill came up, had to leave for a funeral for L.K. Emry and wasn't here when the issue came up and so it's not at a point where we can actually amend and take action on this, but it certainly is my hope to send a message back to Lancaster County that their actions are of concern and that I would prefer having tax policy established by this Legislature and done for the whole state, not having exemptions taken away for one county and that inequity being forced upon this one county here in Lancaster County. My hope is that the Revenue Committee and the Legislature will continue to look at this issue. If the county board takes the action of not approving the loss of exemptions that the county assessor is suggesting, perhaps the issue will go away and we won't have to work or worry about it. On the other hand, if the county board should uphold the assessor and take away these exemptions, I, for one, plan to work a great