

intent of LB 6 and that was to provide for the reinstatement of personal property to the tax rolls and to allow for the mechanism of doing that through the county assessors and their offices. And the source for our language came from the statutes prior to 1972 when the changes to repeal were put in place. Many of the problems that we dealt with in committee revolved around the basis on which one would establish value for that personal property. And the issue of a value guide was raised, a guideline by which the assessors would deal with this reinstatement of personal property and what would be the basis on which they determine value. They haven't done it for 20 years. They're not looking forward to doing it. They have told us that they can and that they will do it. But, frankly, for 1991 it is not going to be an exact science on how they do that. What I believe would be extremely important...first of all, I think...I believe it is the responsible thing to do whether we like it or not to pass some version of LB 6. But irregardless of that, or regardless of that, I guess, we should clearly not forget that this is something that will be in perfect form for tax year 1992 and I would fully expect that there would be changes to this with regard to the valuation methods, the guidelines with regard to how do we go about establishing a value for someone's used property that would be extremely difficult to determine and will be a very difficult job. The problem is that, because of the time lines that we are under, guidelines, value guidelines, manuals, those types of things would not be able to be put together. Frankly, they just physically could not get done. There could be some, I think, skeleton of a guideline that would provide probably something as close to mile posts because they may be that far apart for the county assessors in the various counties across the state to work from and that the Department of Revenue would have responsibility for assisting county assessors in that implementation and that spelled out clearly or will be spelled out clearly, if it isn't in this proposal, in an amendment to follow. But that is the intent of what we do in LB 6 and I do not want to lead anybody to believe that should a constitutional amendment fail and personal property goes back on the tax rolls that come next session we won't be back here talking about these same types of assessment problems that we're facing now and trying to implement under the gun of a court decision.

SENATOR WARNER: One minute.

SENATOR HALL: So, with that, I, again, I would urge adoption of