

courthouse themselves to pick up a form so as to be taxed?

SENATOR HALL: I'm guessing that...I'm guessing that each, Senator Kristensen, assessor would probably...could very likely do that in a different manner. But the...we do direct the Department of Revenue to work with the assessors to implement LB 6 but exactly that. There could be one assessor who would send it to all known personal property tax owners. He may know them all by their first name. There may be another assessor who would mail them out just based on real property that was paid. I don't know how they're going to be done.

SENATOR KRISTENSEN: Okay, now if we assume that the reason we're doing this is those exemptions were declared unconstitutional, I think the rule of law is that if a statute is found unconstitutional, it is as if it was never in effect. And so assessors then, under this theory, could legally go back two or three years and pick up omitted property as well?

SENATOR HALL: I don't believe they can but...

SENATOR KRISTENSEN: And...

SENATOR HALL: ...that's just my opinion.

SENATOR KRISTENSEN: Okay, because I think that they could, it's a matter of politically how long they wanted to stay in the office of assessor. And, quite frankly, if I was an assessor at this point, I would probably like to leave office as soon as possible. But then you go to the penalties. How many convictions in this state have occurred for people undervaluing property?

SENATOR HALL: I have no idea. The penalty provision is the next amendment.

SENATOR KRISTENSEN: Oh, okay, well, we'll not deal with that one. If...if I'm an assessor though, when do I start doing these things? Do I do them right away and when is the deadline to have them back by?

SENATOR HALL: Well, the...

SENATOR KRISTENSEN: And part of the reason I'm doing this is because I'm sure every assessor in the world is out here going,