

could be the case. If the assessors set the forms up on the counter and said have at them rather than making any provisions with regard to public notification, which very likely could be the newspaper, the answer to that would be...could be, yes.

SENATOR SCHMIT: Well, ladies and gentlemen, I'm going to have some more questions, Senator Hall, I do not know what percentage of the people in the State of Nebraska read the newspaper. Sometimes I wish I didn't. But the facts are that many, many people in the...much younger than my mother are not going to be aware of their responsibility. Number two, we don't even know, for example, we will not know what is included in the personal property tax reporting. For example, I come back again, household goods are exempt. Is that right?

SENATOR HALL: Correct.

SENATOR SCHMIT: All right. Now let's go back to my friendly business man who has the million dollars worth of art work that I appraised at 300,000, if that art work is owned personally, is it household goods or does it come under some other category and does he have to declare it?

SENATOR HALL: Well, Senator Schmit, I would probably have to tell you that in most cases it probably comes under household goods.

SENATOR SCHMIT: That would be under household goods.

SENATOR HALL: Now should it? No. Should they claim it under another category? Yes. But...

SENATOR SCHMIT: Will they?

SENATOR HALL: No.

SENATOR SCHMIT: And if my mother doesn't go down and report her few pieces of personal property that are taxable, she is subject to...

SENATOR HALL: Class 4 misdemeanor in the first year...

SENATOR SCHMIT: Sounds like the Legislature is working full throttle.